Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

G.O. No. 28 M., 8th January 1917

Madras City Municipal Bill

The draft of the — referred to the Corporation of Madras for any remarks which it may have to offer on its provisions.

GOVERNMENT OF MADRAS

LOCAL AND MUNICIPAL DEPARTMENT

Order—No. 28 M., dated 8th January 1917.

The draft of the Madras City Municipal Bill will be referred to the Corporation of Madras for any remarks which it may have to offer on its provisions.

The remarks should, if possible, be submitted so as to reach the Government not later than the 28th February 1917.

(True Extract)

R. A. GRAHAM,
Acting Secretary to Government.

To the President, Corporation of Madras.

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MADRAS CITY MUNICIPAL BILL, 1916.

AN ACT TO CONSOLIDATE AND AMEND THE LAW RELATING TO THE MUNICIPAL AFFAIRS OF THE CITY OF MADRAS.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the municipal affairs of the City of Madras; It is hereby enacted as follows:—

PART I.

CHAPTER I.—PRELIMINARY.

Title, extent and commencement.

1. (1) This Act may be called the Madras City Municipal Act, *1916*.

(2) Except as hereinafter expressly provided it extends only to the City of Madras.

Repeal of enactments.

2. The enactments mentioned in schedule I are repealed to the extent specified in the fourth column thereof.

Definitions.

3. In this Act, unless there is anything repugnant in the subject or context—

"Appoint."

(1) "*Appoint*" *includes to appoint in a temporary or in an officiating capacity.*

"Appointment."

(2) "*Appointment*" *includes temporary and officiating appointments.*

"Budget grant."

(3) "*Budget grant*" *means any sum entered in the expenditure side of a budget estimate which has been adopted by the council.*

"Building."

(4) "Building" includes any house, *out-house*, *stable*, shed, hut, *tower*, *chimney*, *any roofed* or walled enclosure, *cellars*, *vaults*, walls, *revetments and buttresses.*

"Building-line."

(5) "Building-line" means a line which is in rear of the street-alignment and to which the main wall of a building abutting on a street may lawfully extend.

"Carriage."

(6) "*Carriage*" *includes any wheeled vehicle with springs or other appliances acting as springs which is used for the conveyance of human beings; and any kind of motor-car, motor lorry, motor-omnibus, motor-cycle, bicycle, tricycle, and rickshaw.*

"Cart."

(7) "*Cart*" *includes any wheeled vehicle without springs or other appliances acting as springs, which is not a "carriage."*

"Casual election."

(8) "*Casual vacancy*" *means a vacancy occurring otherwise than by efflux of time in the office of a divisional councillor or in any other elective office, and "Casual election" means an election held on the occurrence of a casual vacancy.*

"City of Madras."

(9) "City".—"City of Madras," or "City," means the area declared by notification *under section 41* to be the City of Madras.

"Dangerous disease."

(10) "Dangerous disease" *means*—

(*a*) cholera, plague, small-pox, diphtheria, enteric fever and typhoid fever, and

(*b*) any other disease notified *under section 351*.

"Filth."

(11) "*Filth*" *includes sewage, night-soil, dung, dirt, putrid and putrifying substances and all offensive matter.*

"Latrine."

(12) "*Latrine*" *includes privy, and urinal.*

"Masonry building."

(13) "*Masonry building*" *includes any building the material portion of which is constructed of hard and incombustible substances such as brick, stone, steel, reinforced concrete, cement and the like, but does not include buildings lightly constructed of galvanized or corrugated iron or other sheet iron.*

"Municipal authority."

(14) "*Municipal authority*" *means the council, the standing committee or the commissioner.*

"Municipal office."

(15) "Municipal office" means the *principal office of the corporation.*

"Occupier."

(16) "Occupier" includes any person for the time being paying or liable to pay to the owner, the rent or any portion of the rent of the land or building *or part of the same* in respect of which the word is used.

"Ordinary election."

(17) "*Ordinary election*" *means an election held to fill a vacancy in the office of divisional councillor or in any other elective office arising by efflux of time.*

"Owner."

(18) "Owner" includes the person for the time being receiving, or entitled to receive whether on his own account or as agent or trustee for another person, the rent or profits of the property, or in charge of the animal or vehicle, in connection with which the word is used.

"Prescribed."

(19) "*Prescribed*" *means prescribed by the Governor in Council by rules made under this Act.*

"Private street."

(20) "Private street" means any street, road, square, court, alley, passage or riding-path which is not a "public street" as defined in this section, but does not include a pathway made by the owner of *premises* on his own land to secure access to or the convenient use of such *premises*.

"Public land."

(21) "*Public land*" *means all public streets as defined in this section, the bed of the sea and of harbours and creeks below*

high water mark, and of rivers, streams, nalas, lakes and tanks and all canals and watercourses, and all standing and flowing water and all lands save in so far as the same are—

(*a*) *private property of the Government or of the corporation or of any other person, or*

(*b*) *trust property as defined in section 3 of the Indian Trust Act, 1882.*

"Corporation public land."

"*Corporation public land*" *means public land which vests in the corporation.*

"Public street."

(22) "Public street" means any street, road, square, court, alley, passage or riding-path whether a thoroughfare or not, over which the public have a right of way, and includes—

(*a*) the roadway over any public bridge or causeway,

(*b*) the foot-way attached to any such street, public bridge or causeway; and

(*c*) the drains attached to any such street, public bridge or causeway and the land, whether covered or not by any pavement, verandah, or other structure, which lies on either side of the roadway up to the boundaries of the adjacent property, whether that property is private property or public property reserved by Government for other purposes.

"Railway."

(23) "Railway" includes a tramway.

"Reconstruction."

(24) "Reconstruction" of a building includes—

(*a*) the *re-erection wholly or partially* of a building after more than one-half of its cubical *content* has been taken down or burnt down or has fallen down, *whether at one time or not;*

(*b*) *the re-erection, wholly or partially, of any building of which an outer wall has been taken down or burnt down or has fallen down to or within ten feet of the ground adjoining the lowest storey of the building, and of any frame building which has so far been taken down or burnt down or has fallen down as to leave only the framework of the lowest storey;*

(*c*) the conversion of one or more huts or temporary structures into a masonry building;

(*d*) the conversion into a *dwelling-house or a place of public worship* of any building not originally constructed for human habitation *or for public worship, as the case may be, or the conversion into more than one dwelling-house of a building*

originally constructed as one dwelling-house only or the conversion of a dwelling-house into a factory ;

(*e*) *the re-conversion into a dwelling-house or a place of public worship or a factory of any building which has been discontinued as, or appropriated for any purpose other than, a dwelling-house or a place of public worship or a factory, as the case may be ;*

(*f*) *the making of any addition to an existing building by raising any part of the roof, by altering a wall, or making any projection from any building, but so far as regards the addition only ;*

(*g*) *the roofing or covering over of an open space between buildings.*

"Residence" —"Reside."

(25) *A person is deemed to have his "residence" or to "reside" in any dwelling-house if he sometimes uses any portion thereof as a sleeping apartment, and*

a person is not deemed to cease to reside in any such dwelling-house merely because he is absent from it or has elsewhere another dwelling in which he resides, if he is at liberty to return thereto at any time and has not abandoned his intention of returning.

"Rubbish."

(26) "Rubbish" means dust, ashes, broken bricks, mortor, broken glass, and refuse of any kind which is not "*filth*" as defined in this section.

"Salary."

(27) "Salary" means pay and acting pay, or payment by way of commission, and includes exchange compensation *allowances*, but not allowances for house-rent, carriage hire, or travelling expenses.

"Street-alignment."

(28) "Street-alignment" means a line dividing the land comprised in and forming part of a street from the adjoining land.

"Year."

(29) "Year" means the financial year.

PART II.

CONSTITUTION AND GOVERNMENT OF THE CORPORATION.

CHAPTER II.—THE MUNICIPAL AUTHORITIES.

Composition of the Corporation.

Enumeration of authorities.

4. The municipal affairs of the city shall be administered by *a council, a standing committee of the council and a commissioner, who* shall by the name of the "Corporation of Madras" be a body corporate and have perpetual succession and a common seal and may by such name sue and be sued.

Constitution of council.

5. *The council shall consist of forty-three councillors elected or appointed* as follows :—

(*a*) *twenty-four elected divisional councillors.*

(*b*) three *elected* by the Madras Chamber of Commerce,

(*c*) three *elected* by the Madras Trades' Association,

(*d*) *two elected by the South Indian Chamber of Commerce,*

(*e*) two *elected or appointed* by such other associations, corporate bodies or classes of persons as the *Governor in Council* may by notification direct,

(*f*) *nine* appointed by the *Governor in Council.*

Constitution of standing committee.

6. The standing committee shall consist of the *President of the council and twelve councillors elected by the council from their own number*, provided that *six* shall be divisional *councillors, three shall be councillors elected or appointed by associations, corporate bodies, or classes of persons, and three shall be councillors appointed by the Governor in Council.*

Definition of commissioner.

7. *The commissioner shall be an executive authority appointed by the Governor in Council and shall not be a member of the council.*

The several Authorities.

The Commissioner.

Term of office of commissioner.

8. *Subject to the provisions of section 28, the commissioner shall hold office during the pleasure of the Governor in Council.*

Powers of commissioner.

9. Subject, whenever it is hereinafter expressly directed, to the sanction of the *council* or the standing committee as the case may be, and subject to all other restrictions, limitations and conditions hereinafter imposed, the executive power for the purposes of carrying out the provisions of this Act shall be vested in the *commissioner*, who shall also perform all the duties and exercise all the powers specifically imposed or conferred on him.

Extra-ordinary powers of commissioner.

10. The *commissioner* may, in cases of emergency, direct the execution of any work or the doing of any act which *would ordinarily require the sanction of one of the other municipal authorities* and the immediate execution or doing of which is, in his opinion, necessary for the service or safety of the public and may direct that the expense of executing the work or of doing the act incurred as the emergency may require shall be paid from the municipal fund :

Provided that he shall report forthwith the action taken under this section and the reasons therefor to *such other authority*.

Duty of commissioner.

11. The *commissioner* shall devote his whole time and attention to the duties of his office, and shall not engage in any other profession, trade or business whatever :—

Provided that he may—

(*a*) hold the office of a trustee *of the port of Madras*,

(*b*) be a member of the Legislative Council of the Governor of Madras.

(*c*) with the sanction of the standing committee hold the office of chairman of any public institution or any other honorary office :

Provided further that this section shall not apply to any person appointed to officiate as *commissioner* for a period not exceeding three months.

Salary of commissioner.

12. The *commissioner* shall receive out of the municipal fund such salary and allowances not exceeding Rs. 2,500 per mensem in the aggregate as may from time to time be fixed by the *Governor in Council.*

Leave of commissioner.

13. *Leave may be granted to the commissioner by the Governor in Council.*

Service regulations of commissioner.

14. (1) *If the commissioner is a civil or military officer in the service of the Government, the corporation shall contribute to his leave allowances, pension and provident fund to the extent required by the regulations* of the Governor-General in Council for the time being in force *with respect to civil or military officers.*

(2) *If the commissioner is not a civil or military officer in the service of the Government, his leave and leave allowances, his superannuation or retirement, his gratuity or pension and the proportions of his pensionary or provident fund contribution payable respectively from his salary and from the municipal fund shall be governed by regulations framed by the Governor in Council.*

Provided as follows :—

(*a*) The amount of any such leave and leave allowances, gratuity or pension shall in no case without the special sanction of the Government of India exceed what would be admissible in the case of Government servants of similar standing and status ; and

(*b*) the conditions under which such allowances are granted or any leave, superannuation or retirement is sanctioned shall not without similar sanction be more favourable than those for the time being prescribed for such Government servants.

Delegation of comissioner's ordinary powers.

15. *The commissioner may, by an order in writing specifying the name or official designation of the person to whom the delegation is made, delegate to any councillor or the holder of any municipal office any of his ordinary* powers, duties or functions except those conferred or imposed upon, or vested in him by the following *provisions*, namely, sections *179. 193 (2), 204 (2) and (3), 205, 206, 207, 208, 211, 223, 242, 245, 286, 294, 300, 304, 310, 311, 312, 315, 316, 319, 321, 322, 335, 337, 338, 345, 346, 354, 403, 406, 412, schedule IV, rule 40.*

Provided as follows :—

(*a*) The *commissioner* shall not delegate his power under section *100*, to make appointments to offices carrying a salary of more than fifty rupees per mensem ;

(*b*) the *commissioner* shall not delegate to *any councillor or the holder of any office* his power under section *112* to fine, reduce, suspend, remove or dismiss any employee, or his power under section *113* to grant leave of absence to any employee,

unless such employee was appointed by such councillor or the holder of such office by virtue of a delegation of the *commissioner's* powers of appointment;

(*c*) the *commissioner* shall not delegate his power under section *89* to make on behalf of the corporation any contract involving an expenditure exceeding *two* thousand rupees;

(*d*) when the *commissioner* delegates under this section any power or duty which is exercisable or is required to be performed subject to the approval of *one of the other municipal authorities*, the commissioner shall send a copy of *the order of delegation to such authority*.

Reservation of control in respect of powers delegated.

16. The exercise or discharge by any *councillor* or municipal officer of any powers, duties or functions delegated to him under *section 15* shall be subject to such *restrictions*, limitations and conditions (if any) as may be *laid down* by order of the *commissioner* and shall also be subject to control and revision by the *commissioner*.

Delegation of commissioner's extraordinary powers.

17. The *commissioner* may on his own responsibility and by an order *in writing* authorize any *councillor* or the health officer or the engineer or the revenue officer *or any person in temporary charge of the duties of the health officer, engineer or revenue officer* to exercise the extraordinary powers *conferred on him by section 10*.

The Standing Committee.

Description of functions of standing committee.

18. In addition to the duties and powers conferred or imposed on *it* by this Act or *any other law* the standing committee--

(*a*) shall supervise the *utilisation* of the budget grants with reference to the progress report of work done and expenditure;

(*b*) shall have access to the accounts of the corporation, and may require the *commissioner* to furnish any explanation which *it* considers to be necessary as to the receipts and *expenditure* of the municipal fund; and

(*c*) may conduct a monthly audit of the municipal accounts and shall be bound to check the monthly abstract of receipts and disbursements for the preceding month as furnished by the *commissioner*.

Election of standing committee.

19. (1) *The standing committee shall be annually elected by the council at a meeting to be held between the first and the tenth of November and shall hold office till a new committee is elected.*

(2) *An outgoing member shall be eligible for re-election.*

Casual elections to standing committee.

20. *If any casual vacancy occurs in the standing committee the council shall, subject to the proviso to section 6, fill up the vacancy as soon as may be by the election of another councillor, and the councillor so elected shall be entitled to hold office till the next annual election of the standing committee.*

Delegation of powers to commissioner.

21. (1) In any case in which it is provided by this Act or any other *law* that the commissioner may take action subject to the approval, sanction, consent or concurrence of the standing committee, *the* committee may, by resolution in writing, authorize him to take action in anticipation of *its* approval, sanction, consent or concurrence subject to such conditions (if any) as may be specified in such resolution.

(2) Whenever the *commissioner*, in pursuance of such resolution, takes any action in anticipation of the approval, sanction, consent or concurrence of the standing committee, he shall forthwith inform the committee of the fact.

Delegation of powers to sub-committees.

22. The standing committee may appoint one or more sub-committees, each consisting of not less than three of its members to *dispose of all questions relating to finance or to public health or to works or to any particular branch of the administration and coming before the standing committee* and may delegate to *such sub-committee* all or any of the powers vested in it by *or under any law*.

The Council.

Description of functions of council.

23. (1) *Except as in this Act otherwise expressly provided, the municipal government of the city shall vest in the council, but they shall not exercise functions assigned by this Act or any other law to the standing committee or the commissioner, nor shall they exercise appellate or revisional powers not assigned to them.*

(2) *Without prejudice to the generality of sub-section (1)* it shall be the duty of the *council* to—

(*a*) consider all periodical statements of receipts and disbursements and all progress reports and pass such resolutions thereon as they think fit; *and*

(*b*) express an opinion on all matters referred for consideration by the *Governor in Council.*

Obligation laid on remaining municipal authorities to carry out resolutions of council.

24. *The other municipal authorities shall be bound to give effect to every resolution of the council unless such resolution is cancelled in whole or in part by the Governor in Council on his own motion or on the application of the municipal authority concerned.*

Duties and powers of individual councillors.

25. (1) *Any councillor may* call the attention *of the proper authority* to any neglect in the execution of municipal work, to any waste of municipal property, or to the wants of any locality, as noticed personally by *him* or made known to him by the inhabitants, and *may* suggest any improvements which he *considers* desirable.

(2) Every *councillor* shall have the right to interpellate the President on matters connected with the municipal administration subject to such *regulations* as may be framed by the *council*.

(3) *Every councillor shall have access during office hours to the records of the corporation after giving due notice to the municipal secretary or the commissioner, provided that the standing committee or the commissioner, as the case may be, may for reasons given in writing forbid such access.*

Council's power to call for commissioner's records.

26. (1) *The council may at any time require the commissioner—*

(a) to produce any record, correspondence, plan or other document which is in his possession, or under his control as commissioner ;

(b) to furnish any return, plan, estimate, statement, account or statistics connected with the municipal administration ;

(c) to furnish a report by himself or to obtain from any head of department subordinate to him and furnish, with his own remarks thereon, a report upon any subject connected with the municipal administration.

(2) *Except as is hereinafter provided every such requisition shall be complied with by the commissioner without unreasonable delay :*

Provided that if it appears to the commissioner that immediate compliance with such requisition would be prejudicial to the interests of the corporation or of the public he shall forthwith make a declaration to that effect and may defer such compliance. If at the second general meeting after such declaration or at any subsequent meeting the council shall repeat the requsition, and it still appears to the commissioner inexpedient to comply therewith, he shall make a declaration to that effect. The council may thereupon elect a councillor who with the President of the council and the chairman of the standing committee (or, if the President is also chairman of the standing committee, with the President and

another member of the standing committee elected by that body) shall form a committee who shall engage to keep secret, save as hereinafter provided, the existence and purport of such matters as may be disclosed to them. The commissioner shall be bound to produce, furnish or obtain any document, information or report embraced within the requisition : and the said committee having taken cognizance of the matters so laid before them shall determine, by a majority in case of difference, whether or not the whole or any part, and which part, if any, of such matters ought to be disclosed to the council or kept secret for a definite time. The decision of the committee shall be conclusive and shall be reported to the council at the next general meeting, where also the commissioner shall be prepared to give effect to the decision of the committee when called on to do so by the council.

Council's power to call for records of committees.

27. *The council may at any time call for an extract from any proceedings of the standing committee or of any committee not appointed under section 26 or of any sub-committee, or for any return, statement, account or report connected with any matter with which the standing committee or any such committee or sub-committee is empowered to deal ; and every such requisition shall be complied with by the standing committee or other committee or sub-committee, as the case may be, without unreasonable delay.*

Council's power to require removal of commissioner.

28. *If* at a special meeting *of the council called for the purpose* not less than twenty-eight *councillors vote for the removal of the commissioner from office the Governor in Council shall forthwith remove him.*

Provisions common to Council and Standing Committee.

Election of President and chairman.

29. *The council shall at their first meeting after the first day of November in each year elect one of their number to be their President and the standing committee shall at its first meeting elect one of its number to be its chairman.*

Term of office of President and chairman

30. *The President or chairman shall be entitled to hold office till the election of his successor provided that he continues to be councillor so long :*

On the occurrence of any vacancy in the office of President or chairman, by reason of his ceasing to be a councillor or member of the standing committee, the council or standing committee, as the case may be, shall at the next meeting elect a successor,

who shall be entitled to hold office so long as the person in whose place he is elected would have been entitled to hold it if the vacancy had not occurred.

Re-eligibility of President and chairman; combination of the two offices.

31. (1) *An outgoing President or chairman is eligible for re-election.*

(2) *The office of President and chairman may be held by one and the same person.*

Rules and regulations for proceedings of council and standing committee.

32. *The council and the standing committee shall observe the procedure laid down in schedule II and may make supplementary regulations not inconsistent therewith for the conduct of their respective proceedings, and also for the maintenance of order at their meetings.*

Presidency of council and standing committee.

33. (1) *The President and in his absence the chairman of the standing committee shall preside at meetings of the council, provided that in the absence of both a councillor shall be chosen by the meeting to preside for the occasion.*

(2) *The chairman of the standing committee shall preside at meetings of that body, provided that in his absence a member chosen by the meeting shall preside for the occasion.*

(3) *The President or the chairman, as the case may be, shall preserve order and shall decide all points of order and procedure arising at or in connection with meetings. There shall be no discussion on any point of order and the decision of the President or chairman thereon shall, save as is otherwise expressly provided in this Act, be final.*

(4) *The chairman or councillor presiding at a meeting of the council and the member presiding at a meeting of the standing committee shall for that meeting have all the powers and be subject to all the obligations of the President or chairman as the case may be.*

Commissioner's right to attend and take part in discussion but not to move resolution or to vote.

34. *The commissioner shall have the right to attend the meetings of the council, the standing committee and sub-committees of the standing committee and to take part in the discussion as if he were a councillor or member, as the case may be, but shall not have the right to move any resolution or to vote.*

Councillors when to abstain from taking part in discussion and voting.

35. (1) *No councillor shall vote on or take part in the discussion of any question coming up for consideration at a meeting of the council or of any committee or sub-committee, if the question is one in which, apart from its general application to the public, he has any direct or indirect pecuniary interest by himself or his partner.*

(2) *The President or chairman may prohibit any councillor from voting on or taking part in the discussion of any matter in which the councillor is believed to have such interest, or he may require the councillor to absent himself during the discussion.*

(3) *Such councillor may challenge the decision of the President or chairman, who shall thereupon put the question to the meeting. The decision of the meeting shall be final.*

(4) *If the President or chairman is believed by any councillor present at the meeting to have any such pecuniary interest in any matter under discussion he may, on the motion of such councillor if carried, be required to absent himself from the meeting during the discussion.*

Power to resign.

36. (1) Any *councillor other than the President* may resign his office by giving notice to the President; *the President may resign by giving notice to the Governor in Council, and*

(2) *any member of the standing committee other than the chairman may resign by giving notice to the chairman of the standing committee; the chairman may resign by giving notice to the President, or, if he is himself the President, to the Governor in Council.*

Saving of validity of proceedings.

37. (1) No act done, or proceeding taken under this Act, shall be questioned merely on the ground—

(*a*) of any vacancy or defect in the constitution of the *council*, or of *any committee* or sub-committee, or

(*b*) of any defect or irregularity in such act or proceeding, not affecting the merits of the case.

(2) Every meeting of the *council*, the minutes of the proceedings at which have been signed as laid down in *schedule II*, shall be deemed to have been duly convened and to be free from all defect and irregularity.

The President of the Council.

Prerogative of the President.

38. *No official correspondence on any matter of policy or general adminstration between the corporation and the Governor in Council shall be conducted except through the President. The President shall be bound to transmit communications on such matters addressed through him by the standing committee or the commissioner to the Governor in Council or by the Governor in Council to the standing committee or the commissioner.*

President, member of all committees.

39. *The President shall by virtue of his office be a member of every committee and sub-committee.*

Administration Report.

Submission of administration report to Local Government.

40. (1) As soon as may be after the first day of April in every year *and not later than such date as may be fixed by the Governor in Council, the corporation shall submit to the Governor in Council* a detailed report of the administration during the preceding *year in such form as the Governor in Council may direct.*

(2) *The commissioner shall prepare such report, and it shall be considered by the standing committee, which may add any remarks it may think necessary in the form of a review to be appended thereto; the council shall consider the report and the review (if any) of the standing committee and forward the same to the Governor in Council with their resolutions thereon, if any.*

(3) Copies *of the administration report* shall be kept for sale at the municipal office.

Powers of the Governor in Council.

Local Government's power to fix municipal limits.

41. *The Governor in Council may by notification fix the limits of the city for all the purposes or for any particular purpose of this Act in accordance with the procedure laid down in sections* 369 *and* 370.

Local Government's power to call for records.

42. *The Governor in Council may at any time require the corporation, or any municipal authority—*

(*a*) *to produce any record, correspondence, plan, or other document;*

(*b*) *to furnish any return, plan, estimate, statement, account or statistics;*

(*c*) *to furnish or obtain any report.*

Local Government's power to cause inspection to be made.

43. *The Governor in Council* may depute any officer *to inspect or examine* any *municipal* department, office, service, work or thing and to report *thereon and* any officer so deputed may, for the purposes of such inspection or examination, *exercise the powers of the Governor in Council under section* 42.

Local Government's power to direct the taking of action.

44. If, on receipt of any *information or* report *obtained under section* 42 *or* 43, *the Governor in Council is of opinion*—

(*a*) that any *duty* imposed on any municipal authority by or under this Act has not been performed or has been performed in an imperfect, inefficient or unsuitable manner, or

(*b*) that adequate financial provision has not been made for the performance of any such duty,

the *Governor in Council* may, by an order, direct the *corporation, or any municipal authority*, within a period to be specified in the order, to make arrangements to *his* satisfaction for the proper performance of the *duty*, or to make financial provision to his satisfaction for the performance of *the* duty, as the case may be:

Provided that, unless in the opinion of the *Governor in Council* the immediate execution of such order is necessary, the *Governor in Council* shall, before making an order under this section, give the *council* an opportunity of showing cause why such order should not be made.

Local Government's power to appoint a person to take action in default at expense of corporation.

45. (1) If, within the period fixed by an order issued under *section 44*, any action directed under that section has not been duly taken, the *Governor in Council* may, by order—

(*a*) appoint some person to take the action so directed,

(*b*) fix the remuneration to be paid to him, and

(*c*) direct that such remuneration and the cost of taking such action shall be defrayed out of the municipal fund, and if necessary, that any one or more of the taxes authorized by Part *III of this Act* shall be levied or increased, but not so as to exceed any maximum prescribed by that Part.

(2) *For the purpose of taking the action directed as aforesaid the person appointed under sub-section* (1) *shall have power to make such contracts as are necessary, may* exercise any of the powers conferred on any municipal authority by or under this Act and specified in this behalf in the order issued under sub-section (1), *and shall be entitled to protection under this Act as if he were a municipal authority.*

(3) The *Governor in Council* may, in addition to, or instead of, directing the levy or increase of any *of the said* taxes direct by notification that any sum of money which may in *his* opinion be required for giving effect to *his* orders be borrowed by debenture on the security of all or any of the said taxes at such rate of interest and upon such terms as to the time of repayment and otherwise as may be specified in the notification.

(4) The provisions of sections *167 to 178* shall, *as far as may be*, apply to any loan raised in pursuance of this section.

Local Government power to remove councillor.

46. (1) *If at a special meeting called for the purpose the council pass a resolution recommending the removal of a councillor, the President or Chairman from office for misconduct in the discharge of his duties or for any disgraceful conduct, the Governor in Council may, if he thinks fit, remove such councillor, the President or Chairman after giving him an opportunity of explanation and recording the reasons for the action taken.*

(2) *A President, Chairman or councillor removed under sub-section* (1) *shall not be eligible for election or appointment for five years.*

Submission of copies of proceedings, resolutions and by-laws to Local Government; Local Government's power to cancel resolutions and by-laws.

47. (1) *The President shall submit to the Governor in Council copies of all minutes of proceedings, all resolutions and all by-laws.*

(2) *The Governor in Council may at any time by notification—*

(*a*) *cancel any resolution in whole or in part on the ground that it is in excess of the powers conferred by this Act or by any rules made under this Act;*

(*b*) *repeal wholly or in part or modify any by-law:*

Provided that before taking any action under this sub-section the Governor in Council shall communicate to the council the grounds on which he proposes to do so, fix a reasonable period for the council to show cause against the proposal and consider their explanation and objections, if any.

(3) *The repeal or modification of any by-law* shall take effect from *the* date of publication of the notification, if no date is *therein* specified, *and shall not affect anything done, omitted or suffered before such date.*

Chapter III.—Election and Appointment of Councillors.

Qualifications and disqualifications of Voters, Candidates and Councillors.

Twenty-four electoral divisions.

48. For the purposes of the election of divisional *councillors*, the city shall be divided into *twenty-four* divisions the boundaries of which shall be *fixed by the Governor in Council and notified in accordance with the procedure laid down in sections 369 and 370.*

Election of one councillor for each division.

49. *One divisional councillor shall be elected by ballot for each division of the city.*

Personal and representative voting.

50. *A person may vote either in his personal capacity or in the capacity of a representative of a company, firm, association, body of two or more guardians or trustees, joint family or other body possessing joint rights, or in both capacities.*

General qualification to vote.

51. *No person shall be qualified to vote unless such person—*

(*a*) *is* of the male sex,

(*b*) *is a British subject or a subject of a State in India, and*

(*c*) has attained the age of twenty-one years *in the year preceding that in which the electoral roll is published.*

Personal qualifications to vote

52. *No person shall be qualified in his personal capacity to vote at the election for any division unless he has resided in such division for one hundred and twenty days in the aggregate in the year preceding that in which the electoral roll is published and has either—*

(*a*) graduated in some university in His Majesty's dominions, or

(*b*) paid the *prescribed municipal tax in such preceding year, or*

(*c*) *occupied a house in the city of the prescribed annual value for the prescribed period.*

Explanation.—A person shall be deemed to have made the payment required by clause (*b*) *if he has paid the prescribed tax as sole mortgagee, tenant, guardian, or executor, or as sole administrator or trustee, not being the Administrator-General or the Official Trustee.*

Qualifications to vote as representative.

53. *No person shall be qualified as representative of a body to vote at the election for any division unless such body—*

(*a*) *has given him written authority to vote on its behalf;*

(*b*) *has in the year preceding that in which the electoral roll is published carried on business in the division for one hundred and twenty days in the aggregate, provided that if the body does not carry on business the residence of any member thereof in the division for the like period shall suffice; and*

(*c*) *has in such preceding year either paid the prescribed municipal tax or occupied a house in the city of the prescribed annual value for the prescribed period.*

Explanation.—A body shall be deemed to have made the payment required by clause (*c*) *if it has paid the prescribed tax as mortgagee or tenant.*

Restriction of plural voting.

54. *If at the election for any division a person has voted in his personal capacity or a body has exercised the franchise through its representative, such person and such body shall not be entitled to vote in a personal capacity or to exercise the franchise through a representative, as the case may be,*

at any election for any other division till an ordinary election has been held in all the other divisions.

Restriction of representation.

55. (1) *A body possessing joint rights may not authorize more than one person to vote on its behalf at any election.*

(2) *A joint family may not authorize any person other than one of its members to vote on its behalf. If there is only one member qualified in respect of sex, age and residence the right to vote shall be exercised by that member; if more than one member is so qualified, by the member (if any) authorised in writing by the other qualified members.*

Disqualifications of voters.

56. *No person who is of unsound mind or a deaf-mute shall be qualified to vote and no person shall be qualified to vote during the period for which he has been declared to be disqualified by a judicial order passed under section 78, and still in force.*

Qualification of candidates.

57. No person shall be qualified for election as *a councillor* unless *such person*—

(*a*) is of the male sex;

(*b*) *is a British subject or a subject of a State in India;*

(*c*) has *attained the age of twenty-five years in the year preceding that in which the electoral roll is published;*

(*d*) has *a knowledge of* the English language *sufficient for intelligent participation in the proceedings of the council, the President's decision on the question being conclusive;*

(*e*) *has resided* in the city or within two miles of the limits thereof *for one hundred and twenty days in the aggregate in the year preceding that in which the electoral roll is published;*

and unless he or a joint family of which he is a member—

(*f*) *has paid the prescribed municipal tax in such preceding year or occupied a house in the city of the prescribed annual value for the prescribed period*

Explanation.—A person or a joint family shall be deemed to have made the payment required by clause (f) if he or the family has paid the prescribed tax as mortgagee or tenant.

Disqualification of candidates.

58. (1) A person shall be disqualified for election or appointment *as a councillor* if such person—

(*a*) has been at any time sentenced by any court to transportation, imprisonment or whipping for any non-bailable offence, such sentence not having been subsequently reversed or quashed, or

(*b*) is at the date of *nomination*, election or appointment—

(i) *of unsound mind, a deaf-mute or a leper;*

(ii) an uncertificated bankrupt or undischarged insolvent;

(iii) interested in *a subsisting* contract made with, or *any* work *being* done for, the corporation *except* as a shareholder (*other than a director*) in an incorporated company *or as a legal practitioner;*

(iv) an officer or servant holding office under this Act, *a judge of the Small Cause Court* or a presidency magistrate; **or**

(v) *already a councillor whose term of office as such will not expire before his fresh election or appointment can take effect.*

Provided that a person shall not be deemed to have any share or interest in such a contract or *work* as aforesaid by reason only of his having a share or interest in—

(i) any lease, sale or purchase of *immoveable property* or any agreement for the same; or

(ii) any agreement for the loan of money or any security for the payment of money only; or

(iii) any newspaper in which any advertisement relating to the affairs of the corporation is inserted; or

(iv) *the sale to the corporation of any articles in which he regularly trades, or the purchase from the corporation of any articles, to a value in either case not exceeding five hundred rupees in the aggregate in any year during the period of the contract or work.*

(2) Notwithstanding anything contained in clause (*a*) of sub-section (1), the *Governor in Council* may direct that such sentence shall not operate as a disqualification.

(3) *No person shall be qualified for election or appointment during the period for which he has been declared to be disqualified by a judicial order passed under section 78, and still in force.*

Disqualification of councillors.

59. *Subject to the provisions of section 60, a councillor shall cease to be a councillor if he—*

(*a*) *is* sentenced by *a* court to *such punishment as is described in section 58, sub-section (1), clause (a);*

(*b*) *becomes of unsound mind, a deaf-mute, or a leper;*

(*c*) becomes a bankrupt or insolvent;

(*d*) *subject to the proviso to section* 58, *sub-section* (*1*), acquires any interest in any *subsisting* contract made with or work *being done* for the corporation *except* as a shareholder (*other than a director*) in an *incorporated* company, *or is employed as paid legal practitioner on behalf of the corporation;*

(*e*) *is appointed to any office or post referred to in section 58, sub-section* (*1*), *clause* (*b*), *sub-clause* (*iv*);

(*f*) *is declared to be disqualified from holding office by a judicial order passed under section* 78, *and still in force;*

(*g*) *ceases to reside in the city or within two miles thereof;* or

(*h*) fails to attend *the meetings of the council during three consecutive months:*

Provided that, where a person *ceases to be a councillor under clause* (*a*) *or clause* (*f*), he shall be restored to office for such portion of the period for which he was elected or appointed as may remain unexpired at the date of such restoration, if and when *the* sentence *or order* is annulled on appeal or revision *or* the disqualification caused by *the* sentence is removed by an order of the Governor in Council as provided in section *58*, *sub-section* (*2*).

Provided further that, in the case of a person who has ceased to be *a councillor* in consequence of failure to attend *meetings*, the *council* may, in their discretion, restore such person to office at the next general meeting held after such person has ceased to be a *councillor*.

Decision of questions of disqualification of councillors by the chief judge of Small Causes Court.

60. (*1*) *Whenever it is alleged that any councillor has become disqualified for office under clause* (*b*), *clause* (*d*) *or clause* (*g*) *of section* 59, *and such councillor does not admit the allegation, or whenever any councillor is himself in doubt whether or not he has become disqualified for office, such councillor or any other councillor may, and the commissioner, at the request of the council, shall, apply to the chief judge of the Small Cause Court.*

(2) *The said chief judge, after making such inquiry as he deems necessary, shall determine whether or not such councillor has become disqualified for being a councillor, and his decision shall be final.*

(3) *Pending such decision the councillor shall be deemed to be qualified.*

General Rules for Election and Appointment.

Elections of divisional councillors.

61. (1) *The term of office of divisional councillors shall, save as otherwise expressly provided, be three years beginning and expiring at noon on the first day of November.*

(2) *Vacancies arising by efflux of time in the office of divisional councillor shall be filled at ordinary elections, which shall be fixed by the commissioner to take place on such days in the months of August and September next preceding the vacancies as he thinks fit.*

(3) *A vacancy arising otherwise than by efflux of time in the office of divisional councillor shall be filled at a casual election which shall be fixed by the commissioner to take place as soon as may be after the occurrence of the vacancy:*

Provided that no casual election shall be held to fill a vacancy occurring within six months before the ordinary date of retirement and that such vacancy shall be filled at the next ordinary election.

(4) *A divisional councillor elected at a casual election shall enter upon office forthwith but shall hold office so long only as the councillor in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.*

Procedure on failure of election.

62. (1) *If from any cause no councillor is elected at an ordinary election held under section 61, the retiring councillor shall, if willing to serve, be deemed to have been re-elected,*

(2) *if, in any such case, the retiring councillor is not willing to serve, or*

if at a casual election no councillor is elected,

the commissioner shall without delay inform the council, and thereupon the council may appoint a qualified person to fill the vacancy, and if the council fail within fifteen days after receipt of such information to appoint a person as aforesaid, the commissioner shall fix a day for a fresh election.

(3) *The term of office of a councillor appointed, elected or deemed to have been re-elected under this section shall expire at the time at which it would have expired if he had been elected at the ordinary or the casual election, as the case may be.*

Preparation of electoral roll.

63 The *commissioner* shall *annually* prepare and publish *an electoral roll showing the names of*—

(*a*) persons qualified *in their personal capacity to vote and bodies qualified to exercise the franchise in* each division, and

(*b*) persons qualified for election.

Disqualification of persons not on the roll.

61. No person whose name does not appear in *the electoral roll* shall be qualified to vote *in his personal capacity* or to be elected, *nor shall a body be qualified to exercise the franchise unless the name of such body appears in the said roll.*

Election of same person for more than one division.

65. (1) If any person has been elected for more divisions than one, he shall within *twenty-four hours* from the date of the last of such elections intimate to the *commissioner* the division for which he chooses to serve.

(2) In default of such intimation the *commissioner* shall notify the division for which such person shall serve.

(3) The said person shall be deemed to have been elected only for the division so chosen or so notified as the case may be; *and the vacancies thereby arising in the representation of other divisions shall be filled by fresh elections.*

Procedure in case of equality of votes.

66. If there is an equality of votes between two or more candidates, the candidate who paid the highest amount on account of *property tax* for and during the year preceding that of the election shall be *deemed to have been* elected and if the said candidates have paid equal amounts as aforesaid *or have paid no property tax*, the *commissioner* shall *after notice to all such candidates decide by drawing lots which candidate* shall be *deemed to have been elected.*

Power of local Government to make election rules.

67. (1) *The Governor in Council may make rules regulating the procedure with regard to divisional elections.*

(2) *Without prejudice to the generality of sub-section (1) such rules may—*

(a) regulate the preparation, revision and publication of the electoral roll;

(b) invalidate the election of any person who has not obtained a prescribed minimum number of votes;

(c) provide for the adjudication by the Court of Small Causes of disputes relating to the electoral roll or arising out of elections.

Term of office of councillors other than divisional councillors.

68. Every *councillor other than a divisional councillor* shall, *save as otherwise expressly provided*, hold office for a term of three years from the date of the *Fort St. George Gazette* wherein his election or appointment was notified.

Filling vacancy in office of councillor other than divisional councillor.

69. Whenever a vacancy *occurs in the office of a councillor other than a divisional councillor* a successor shall forthwith be elected or appointed in the same manner *as the councillor who previously held such office.*

Election Offences.

Offences in respect of electoral list.

70. (1) *Every person who by claiming a qualification to vote or to be elected which he knows he does not possess or by using false documents or by a false declaration or by any other deceitful means procures the improper entry of any name in the electoral roll or the improper omission of any name therefrom shall be punished with imprisonment of either description which may extend to three months or with fine or with both.*

(2) *Every municipal officer or servant or polling officer who wilfully makes or procures any improper entry in the electoral roll or any improper omission therefrom shall be punished with imprisonment of either description which may extend to six months or with fine or with both.*

Bribery.

71. (1) *Every person who with intent to procure in the interests of himself or any other person the vote of any voter or his abstention from voting or the withdrawal of a candidate—*

(a) offers, promises or gives to any person any property, money, valuable security, public or private employment or any gratification whatever other than a benefit affecting the public in general, or

(b) offers, promises or gives to any person the means of obtaining an electoral qualification for himself or any other person,

shall be punished with imprisonment of either description which may extend to six months or with fine or with both.

(2) *Every voter or candidate who accepts any such offer, promise or gift as a motive or reward for voting or abstaining from voting or for withdrawing his candidature shall be punished with the same punishment.*

Undue influence.

72. *Every person who—*

(a) threatens any voter or candidate with injury to his person, reputation or property, or to the person or reputation of any one in whom he is interested with intent—

(i) *to induce such voter to vote for any candidate or to abstain from voting, or*

(ii) *to induce such candidate to withdraw his candidature, or*

(b) (i) *commits wrongful restraint,*

(ii) *spreads rumours which he knows to be false and materially affecting a candidate or his election, or*

(iii) *employs any deceitful means,*

and thereby prevents the free exercise of the right of any voter or candidate,

shall be punished with imprisonment of either description which may extend to six months or with fine or with both.

Fraudulent voting and personation.

73. (1) *Every person who applies for a ballot paper at an election, having already voted once at the same election or knowing that he is not qualified to vote thereat, shall be punished with imprisonment of either description which may extend to six months or with fine or with both.*

(2) *Every person who applies for a ballot paper in the name of any other person living or dead, or of a fictitious person, shall be punished with the same punishment.*

Infringement of secrecy of election.

74. *Every polling officer, clerk or other person in attendance at the polling room who, except for some purpose authorized by law, communicates to any person any information showing directly or indirectly for which candidate any voter has voted, and every person who by any improper means procures any such information, shall be punished with imprisonment of either description which may extend to six months or with fine or with both.*

Offences by polling officers.

75. *Every polling officer who permits a person to vote knowing that such person is not entitled to vote, or who prevents a person from voting knowing that such person is entitled to vote, shall be punished with imprisonment of either description which may extend to six months or with fine or with both.*

Falsifying result of election.

76. *Every person who in the course of electoral operations attempts to falsify the record of an election by removing, destroying, altering or fabricating nomination papers or voting papers or by any other act or by any omission, shall be punished with imprisonment of either description which may extend to one year or with fine or with both.*

Procedure before magistrate.

77. *No magistrate shall take cognizance of any offence punishable under sections 70 to 76 (both inclusive)—*

(a) except on the complaint of a person whose name is on the electoral roll, and

(b) unless such complaint has been made within seven days of the date of the declaration of the result of any election to which the offence relates, or within seven days of the date on which the offence is alleged to have been committed.

Order of disqualification.

78. *Every person convicted of an offence punishable under sections 70 to 76 (both inclusive) shall be disqualified from voting or from being elected in any election to which this Act applies or from holding the office of councillor under this Act for such period, not being less than three years nor more than seven years from the date of his conviction, as the court may by order determine.*

Chapter IV.—General Powers of Municipal Authorities as to Property, Contracts, Establishment.

Property.

Power to vest public land in corporation.

79. *The Governor-General in Council or the Governor in Council may by notification vest in the corporation public land not already vested in that body.*

Restriction of power to dispose of corporation public land.

80. (1) *Except as otherwise provided in this Act, the corporation shall not, without the sanction of the Governor in Council, dispose of or divest itself of corporation public land or appropriate any such land to any new public use or convert it into corporation private property.*

(2) *The Governor in Council may refuse sanction or may grant sanction on any terms he thinks fit to impose.*

Restrictions as to Esplanade.

81. (1) Notwithstanding anything contained in this Act, all buildings and lands belonging to the Government in that part of the military zone of Fort St. George which is known as the Esplanade, as described in schedule *III*, shall be subject to the control of the general officer commanding the Madras district.

(2) Permission to construct a masonry building on the Esplanade shall not be given or be deemed to have been given unless and until the sanction of the *Governor in Council* and of the *Governor-General in Council* has been obtained.

(3) Such sanction shall not be applied for unless the plan of the building and the site plan of the land have been approved by the *commissioner*.

(4) If the construction or re-construction of any masonry building on the Esplanade is commenced, carried on or completed without the sanction of the *Governor in Council* and the *Governor-General in Council*, the *commissioner* shall, if *so* requested by the general officer commanding the Madras district, by notice direct the owner to demolish *anything so constructed or re-constructed* or cause *the same* to be demolished at the expense of the owner.

(5) No person shall be entitled to compensation on account of such demolition.

(6) *If the owner fails to obey a direction of the commissioner to carry out such demolition, he shall be liable on conviction to the penalty provided in section 384.*

Limitation of power to accept property in trust.

82. *The council may accept trusts relating exclusively to the furtherance of purposes to which the municipal fund may be applied.*

Acquisition of property and interests therein.

83. *Subject to the provisions of section 89, the commissioner may, for the purposes of this Act, acquire on behalf of the corporation movable or immovable property within or without the city or any interests in such property;*

Provided that—

(a) the commissioner shall be bound by any resolution of the standing committee fixing terms, rates or maximum prices for a particular case or for any class of cases;

(b) the specific sanction of the standing committee shall be required for the exchange of any immovable property, for any lease for a term exceeding twelve months, or for the acceptance of any gift or bequest of property burdened by an obligation; and

(c) the sanction of the council shall be required—

(i) for the acceptance or acquisition of any immovable property if the value of the property which it is proposed to accept, acquire or give in exchange exceeds one thousand rupees,

(ii) for any lease for a term exceeding three years, or

(iii) for the acceptance of any gift or bequest of property burdened by an obligation if the value of such property exceeds one thousand rupees.

Disposal of property and interests therein.

84. (1) *Subject to the provisions of section 89, the commissioner may dispose of any corporation movable property the value of which does not exceed five hundred rupees in each instance, or grant for any term not exceeding twelve months a lease of any corporation immovable property not being public land, or a lease or concession of any right of fishing or grazing or of gathering and taking fruit and the like, exercisable in respect of corporation land whether public or private;*

Provided that every such lease or concession granted by the commissioner shall be reported to the standing committee within fifteen days.

(2) *With the sanction of the standing committee, the commissioner may dispose of any corporation movable property the value of which does not exceed five thousand rupees in each instance, or grant for any term not exceeding three years a lease of any corporation immovable property not being public land, or a lease or concession of any such right as aforesaid.*

(3) *With the sanction of the council, the commissioner may lease, sell or otherwise dispose of any corporation property, movable or immovable, not being public land.*

(4) *The sanction of the standing committee under sub-section (2) or that of the council under sub-section (3) may be given either generally for any class of cases or specially for any particular case.*

Procedure for acquisition of immovable property under the Land Acquisition Act, 1894.

85. Any *immovable property* which any municipal authority is authorized by this Act to acquire may be acquired under the provisions of the Land Acquisition Act, 1894, and on payment out of the municipal fund of the compensation awarded under the said Act in respect of such *property* and of any other charges incurred in acquiring *it* the said *property* shall vest in the corporation.

Contracts.

Power of Council to determine whether works shall be executed by contract.

86. *The council may determine either generally for any class of cases or specially for any particular case whether the commissioner shall execute works by contract or by departmental agency.*

Power of the several authorities to sanction estimates.

87. (1) *The commissioner may sanction any estimate, the amount of which does not exceed ten thousand rupees.*

(2) *When the amount of the estimate exceeds ten thousand rupees but does not exceed two and a half lakhs of rupees the sanction of the standing committee shall be required.*

Works costing more than 2½ lakhs of rupees.

88. (1) When *a* project is framed for the execution of any work or series of works the entire estimated cost of which *exceeds two and a half lakhs of rupees,*

(a) the commissioner shall cause a detailed report to be prepared including such estimates and drawings as may be requisite and the standing committee shall lay the same before the council;

(b) the council shall consider the report and may reject the project or may approve it either in its entirety or subject to modifications;

(c) if the council approve the project, the report, subject to any modifications as aforesaid, shall be submitted to the Governor in Council.

(2) *The Governor in Council may reject the project or may sanction it either in its entirety or subject to modification.*

(3) The work shall not be commenced until the project has been sanctioned by the *Governor in Council with or without modification.*

(4) *No* material change in the project *as* sanctioned under sub-section (2) shall be carried into effect *without the sanction of the Governor in Council.*

General provisions regarding contracts.

89. With respect to the making of contracts under or for any purpose of this Act, the following provisions shall have effect, namely,

(*a*) every contract shall be made on behalf of the corporation by the *commissioner;*

(*b*) *no* contract for any purpose, which, in accordance with any provision of this Act, the *commissioner* may not carry out without the sanction *of one of the other municipal authorities*, shall be made by him *unless such sanction has been given;*

(*c*) no contract *involving* an expenditure exceeding *five* thousand rupees shall be made by the *commissioner* unless *it* has been *sanctioned* by the standing committee;

(*d*) *every* contract *made by the commissioner* involving an expenditure exceeding *one thousand rupees and not* exceeding *five thousand rupees* shall be *reported to the standing committee within fifteen days after it has been made.*

Mode of making contracts.

90. (1) Every contract *entered into by the commissioner* on behalf of the corporation shall be entered into in such manner and form as would bind him if it were made on his own behalf, and may in like manner and form be varied or discharged:

Provided that—

(*a*) the common seal *of the corporation shall be affixed to every contract, which is made between private persons, would require to be under seal; and*

(*b*) every contract for the execution of any work or the supply of any materials or goods which will involve an expenditure exceeding one thousand rupees shall be in writing and shall be sealed with the common seal of the corporation and shall specify—

(i) the work to be done or the materials or goods to be supplied, as the case may be,

(ii) the price to be paid for such work, materials or goods, and

(iii) in the case of a contract for work, the time within which *the work* or specified portions thereof shall be completed.

(2) The common seal of the corporation shall remain in the custody of the *municipal secretary*, and shall not be affixed to any contract or other instrument except in the presence of *two members of the standing committee*, *who* shall attach *their* signatures to the contract or instrument in token that the same was sealed in *their* presence. *The signatures of the said members shall be distinct from the signatures of any witnesses to the execution of any such contract or instrument.*

Invitation of tenders.

91. (1) At least seven days *before entering into any contract for the execution* of any work or the supply of any materials or goods which will involve an expenditure exceeding three thousand rupees, *the commissioner shall give notice* by advertisement *in the local newspapers, inviting* tenders *for such contract*:

Provided that the standing committee may, for reasons which shall be recorded in its proceedings, authorize the commissioner to enter into a contract without inviting tenders.

(2) *On receipt of the tenders made in pursuance of the notice given under sub-section* (1), *the commissioner may, subject to the provisions of section* 89, *accept any tender which appears to him, upon a view of all the circumstances, to be the most advantageous, but he shall not reject all the tenders without the sanction of the standing committee.*

Saving for certain irregularities.

92. *When work is given on contract at unit rates and the number of units is not precisely determinable, the contract shall not be deemed to contravene the provisions of section* 89, *section* 90 *or section* 91 *merely by reason of the fact that the pecuniary limits therein laid down are eventually exceeded, unless at the time of entering upon the contract the parties had sufficient cause to believe that such limits would be exceeded.*

ILLUSTRATION.—*Plague breaks out in the city and a concentration camp is opened. The commissioner makes a contract for the dieting of patients at three annas per head per day, neither he nor the contractor having sufficient cause to believe that the outbreak is likely to last so long as to involve expenditure exceeding Rs.* 1,000. *The expenditure under the contract eventually*

exceeds Rs. 6,000. *The contract is valid notwithstanding that the commissioner did not obtain the sanction of the standing committee under section* 89, *did not cause the contract to be sealed under section* 90 *and did not invite tenders under section* 91.

Security for performance of contracts.

93. The *commissioner* shall take sufficient security for the due performance of *every* contract into which he enters after a tender has been accepted, and may, in his discretion, take security for the due performance of any other contract into which he enters under this Act.

Establishment.

Distinction of corporation and council establishments.

94. *The municipal staff shall consist of a general corporation establishment appointed in accordance with sections 95, 96, 97, 99 and 100 and a special council establishment appointed in accordance with sections 104 and 108.*

The Health Officer, the Engineer, and the Revenue Officer.

95. (1) *The council* shall appoint a health officer, an engineer and a revenue officer, *who shall be heads of departments working under the commissioner*:

Provided that—

(*a*) *every such appointment shall be subject to confirmation by the Governor in Council; and*

(*b*) *the monthly salary of the health officer and the engineer shall not be less than six hundred rupees and shall not exceed fifteen hundred rupees and the monthly* salary of the revenue officer shall not be *less* than seven hundred rupees and *shall not exceed one thousand rupees.*

(2) *The said officer shall devote their whole time and attention to the duties of their respective offices and shall not engage in any other profession, trade or business whatever.*

Special superior appointments.

96. *The council may appoint—*

(*a*) *special health officers for the purpose of making investigations and proposing preventive or remedial measures with reference to the occurrnece of any unusual mortality or the prevalence or apprehended outbreak of any dangerous disease within the city;*

(*b*) *special engineers, architects or experts in town improvement or town planning for the purpose of preparing, executing or supervising any special scheme undertaken by the corporation;*

(*c*) *special revenue officers for the purpose of carrying out a periodical revision of assessment, introducing a new tax or discharging any extraordinary duty connected with the revenue administration of the corporation:*

Provided that—

(i) *no such special office shall be created without the sanction of the Governor in Council;*

(ii) *the period of duration of any such office, the salary, the allowances and the conditions of service attaching thereto shall be fixed by the council subject to the sanction of the Governor in Council, save as expressly laid down in section 98, and shall not be varied without the like sanction; and*

(iii) *every appointment to any such office shall be subject to confirmation by the Governor in Council.*

Time within which vacancy in superior appointment must be filled up.

97. (1) *If a vacancy occurs in any office specified in sections 95 and 96 or any new office is created under section 96, the council shall within four months appoint some person to hold such office.*

(2) *If the Governor in Council refuses to confirm the appointment so made, the council shall make a fresh appointment within thirty days from the receipt of the order refusing confirmation.*

(3) *In default of any appointment or fresh appointment being made in accordance with sub-section (1) or sub-section (2), as the case may be, the Governor in Council may appoint a person to hold the office and such person shall be deemed to have been appointed by the council.*

(4) *Pending the settlement of an appointment under sub-section (1) or sub-section (2), the council may appoint a person to hold the office temporarily and may assign to him such salary as they shall think fit:*

Provided always that the salary so assigned shall not exceed the maximum laid down in section 95 or fixed with the sanction of the Governor in Council under section 96 in respect of the office held.

Removal and leave, pensionary and leave contributions of superior officers.

98. (1) *Any officer appointed under section 95, section 96 or sub-section (3) of section 97 may be removed from office by the Governor in Council and shall be so removed if his removal is recommended by a resolution of the council passed at a special meeting called for the purpose and supported by a vote of not less than twenty-eight councillors.*

(2) *Leave may be granted to any such officer by the commissioner for periods not exceeding one month and by the council for longer periods.*

(3) *If any such officer is a civil or military officer in the service of the Government, the corporation shall contribute to his leave allowances, pension and*

provident fund to the extent required by the regulations of the Governor-General in Council for the time being in force with respect to civil and military officers.

(4) If any such officer is not a civil or military officer in the service of the Government, his leave and leave allowances, his superannuation or retirement, his gratuity or pension and the proportions of his pensionary or provident fund contribution payable respectively from his salary and from the municipal fund shall be governed by regulations approved by the Governor in Council.

Provided as follows :—

(a) the amount of any such leave and leave allowances, gratuity or pension shall in no case without the special sanction of the Government of India exceed what would be admissible in the case of Government servants of similar standing and status ; and

(b) the conditions under which such allowances are granted or any leave, superannuation or retirement is sanctioned, shall not without similar sanction be more favourable than those for the time being prescribed for such Government servants.

Power of local government to appoint special health officers.

99. In the event of *the occurrence of* any unusual mortality or the prevalence *or apprehended outbreak* of any dangerous disease within the city the *Governor in Council, if he considers immediate action necessary, may of his own motion* appoint a special *health* officer *at the expense of the municipal fund :*

Provided that—

(a) the duration of the special office shall not exceed six months ; and

(b) the corporation shall not be bound to pay more than five hundred rupees per mensem on account thereof.

Appointments to general corporation establishment.

100. *Subject to the provisions of sections 95, 96, 97 and 99, appointments to the general corporation establishment shall be made—*

(a) by the council, if the maximum monthly salary of the office exceeds five hundred rupees ;

(b) by the commissioner in all other cases.

Establishment schedule.

101. *(1) The commissioner shall, from time to time, lay before the standing committee a schedule setting forth the designations and grades of the officers and servants who should in his opinion constitute the general corporation establishment, and embodying his proposals with regard to the salaries, fees and allowances payable to them.*

(2) The standing committee shall sanction such schedule with or without modification as it deems expedient and may from time to time amend it on the motion of the commissioner ;

Provided that no new office shall be created—

(a) without the sanction of the council if the maximum monthly salary exceeds one hundred rupees ; or

(b) without the approval of the council and the sanction of the Governor in Council if the maximum monthly salary exceeds two hundred and fifty rupees.

Restriction of employment of establishment.

102. *No officer or servant shall be entertained on the general corporation establishment unless he has been appointed under section 95, section 96, section 97 or section 99 or unless his office and emoluments are included in the schedule sanctioned under section 101.*

Commissioner controls corporation establishment.

103. *Subject to the provisions of this Act and to the by-laws and regulations for the time being in force, the commissioner* shall prescribe the duties *of the corporation establishment* and exercise supervision and control over their acts and proceedings and dispose of all questions relating to their *conduct*, service, pay, allowances, *leave, pension and provident fund privileges.*

Power of standing committe to appoin municipa secretary.

104. *The standing committee shall appoint a municipal secretary to discharge the functions of secretary to the council and to the standing committee.*

Functions of secretary.

105. (1) *The municipal secretary shall—*

(a) *have the custody of all papers and documents connected with the proceedings of—*

(i) *the council and any committee appointed by the council,*

(ii) *the standing committee and any sub-committee thereof ; and*

(b) *perform such duties relative to the proceedings of the bodies aforesaid as the council and the standing committee may respectively direct.*

(2) He shall devote his whole time and attention to the duties of his office and shall not engage in any other profession, trade or business whatever.

Salary of municipal secretary.

106. *The monthly salary of the municipal secretary shall not be less than three hundred rupees and shall not exceed seven hundred rupees :*

Provided that—

(a) *the sanction of the council shall be requisite for the grant of any salary in excess of the minimum herein laid down; and*

(b) *no salary in excess of five hundred rupees shall be sanctioned unless the municipal secretary has rendered seven years' approved service.*

Removal of municipal secretary.

107. *The municipal secretary shall not be removable from office without the approval of the council.*

Municipal secretary's establishment.

108. (1) *The standing committee shall—*

(a) *appoint such clerks or servants to be immediately subordinate to the municipal secretary as it thinks fit; and*

(b) *determine the salaries, fees and allowances payable to the said clerks and servants.*

(2) *Subject to the orders of the standing committee the municipal secretary shall prescribe the duties of the said clerks and servants and exercise supervision and control over their acts and proceedings.*

Power of standing committee to dispose of questions relating to council establishment.

109. *Subject to the provisions of this Act and to the by-laws and regulations for the time being in force, the standing committee shall dispose of all questions relating to the conduct, service, pay, allowances, leave, pension and provident fund privileges of the special council establishment.*

Contributions in respect of Government servants.

110. If an officer *or servant* serving or having served under the corporation is or has been transferred from or to the service of the Government, or is employed partly by the Government and partly by the corporation, the corporation shall contribute to his pension and leave allowances to the extent required by the rules made by the Governor-General in council in this behalf and for the time being in force.

Power of standing committee to frame service regulations.

111. *Subject to the provisions of sections 96, 98 and 110, the standing committee may frame regulations in respect of officers and servants on the municipal staff—*

(*a*) fixing the amount and nature of security to be furnished;

(*b*) prescribing educational *or other* qualifications;

(*c*) regulating the grant of leave, leave allowances and acting allowances;

(*d*) regulating the grant of pensions and gratuities;

(*e*) establishing and maintaining provident funds *and making contribution thereto compulsory;*

(*f*) *regulating conduct; and*

(*g*) *generally prescribing conditions of service:*

Provided that every regulation so framed shall be subject to confirmation by the council, and that every regulation framed under clause (d) or clause (e) shall also require the sanction of the Governor in Council.

Provided also (i) *that the amount of any leave and leave allowances, gratuity or pension granted under these regulations shall in no case without the special sanction of the Government of India exceed what would be admissible in the case of Government servants of similar standing and status, and* (ii) *that the conditions under which such allowances are granted or any leave, superannuation or retirement is sanctioned shall not without similar sanction be more favourable than those for the time being prescribed for such Government servants.*

Power to punish ment.

112. (1) *Subject to the provisions of sections 98 and 107, any* officer or servant *may be* fined, reduced, suspended, *removed* or dismissed *by the authority competent to appoint him; and the order of such authority shall be final:*

Provided that no officer whose monthly salary exceeds two hundred rupees shall be removed or dismissed by the commissioner without the sanction of the standing committee.

(2) *Pending a resolution of the council the commissioner may suspend any officer appointed by that authority:*

Provided always that he shall forthwith report to the council the reasons for his action.

Power to grant leave to establishment.

113. *Save as provided in section 98, leave may be granted to the general corporation establishment by the commissioner, and to the special council establishment by the standing committee.*

PART III.

TAXATION AND FINANCE.

CHAPTER V.—TAXATION.

Enumeration of Taxes.

Enumeration of taxes, duties and tolls.

114. *The corporation shall levy—*

(*a*) *a property tax*,

(*b*) *a duty in respect of the unearned increment of immovable property*,

(*c*) *a town duty on timber and firewood brought within the city*,

(*d*) a tax on *carriages* and animals,

(*e*) a tax on carts,

(*f*) tolls on vehicles and animals entering *the city*,

and may, with the previous sanction of the Governor in Council and the Governor-General in Council, levy

(*g*) *a surcharge on income-tax payable under the Indian Income-tax Act, 1886*,

[(*h*) *a terminal tax on railway passengers.*]

The Property Tax.

The consolidated property tax.

115. (1) *The property tax, which shall be levied at a consolidated rate on all buildings and lands within the city save those exempted by this Act or any other law for the time being in force, shall comprise—*

(*a*) *a water and drainage tax for the purpose of defraying the expenses connected with the water and drainage systems ;*

(*b*) *a lighting tax for the purpose of defraying the expenses connected with the lighting of the city, public markets and corporation buildings ; and*

(*c*) *a tax for general purposes.*

(2) *Subject to the provisions of section 118, the taxes described in subsection (1) shall be levied at rates fixed as percentages of the annual value of lands and buildings, such rates being determined by the council.*

Provided that the consolidated rate shall not exceed twenty-five per centum of the said annual value and shall not be less than fifteen per centum of such value except in virtue of local exemptions granted under proviso (a) to section 118.

(3) *For the purpose of assessing the property tax* the annual value of any building or land shall be *determined by the commissioner.*

Method of assessment of property tax.

116. (1) *Every building shall be assessed together with its site and other adjacent premises occupied as an appurtenance thereto unless the owner of the building is a different person from the owner of such site or premises.*

(2) The annual value of lands and buildings shall be deemed to be the gross annual rent at which *they may* reasonably be expected to let from month to month or from year to year :

Provided that—

(*a*) *if the gross annual rent of buildings of a class not ordinarily let* cannot, in the opinion of the *commissioner*, be estimated, the annual value *of the premises* shall be deemed to be six per centum on the sum obtained by adding the estimated present cost of erecting the buildings less a reasonable amount on account of depreciation, if any, to the estimated value of the land valued with the buildings as part of the premises,

(*b*) *if a building is occupied as a dwelling house by its owner, the premises shall be assessed at nine-tenths of the annual value, and*

(*c*) machinery shall be excluded *from valuations under this section.*

General exemptions.

117. *The following buildings and lands shall be exempt from the property tax :—*

(*a*) light-houses ;

(*b*) public piers, wharves, jetties and other works connected with the port of Madras ;

(*c*) places set apart for public worship or for public charitable purposes and either actually so used or used for no other purpose ;

(*d*) hospitals ;

(*e*) educational institutions which are not carried on for profit, with the playgrounds, reading-rooms and hostels attached to them ;

(*f*) burial and burning grounds *and other premises for the disposal of the dead ;*

(*g*) *public land.*

Special exemptions and alternative base of property tax.

118. *The council shall levy the property tax at a uniform rate :*

Provided that—

(a) *the council may, with the sanction of the Governor in Council, exempt any local area from the whole or a proportion of the water and drainage tax or of the lighting tax on the ground that such areas are not deriving full benefit from the water-supply and drainage or from the lighting system ;*

(b) *the council may by a general resolution exempt* any building or land *from the property tax—*

(i) *if the annual value of the same does not exceed a sum specified in the said resolution, such sum not being greater than thirty-six rupees, and*

(ii) *the owner does not own any other building or land assessed to the property tax and is not liable to income-tax ;*

(c) *in the case of any land which is not appurtenant to any building or which is occupied by or appurtenant to huts the commissioner may assess the land or premises, as the case may be, with reference to extent in lieu of annual value and at such rates as he may himself determine, subject always to the following maxima per ground of land measuring two thousand and four hundred square feet :—*

(i) *for the water and drainage tax—three rupees ;*

(ii) *for the lighting tax—one rupee ;*

(iii) *for the tax for general purposes—four rupees.*

Property taxes a first or second charge on property and movables.

119. *The property* tax on buildings and lands shall, subject to the prior payment of the land revenue, if any, due to the Government thereon, be a first charge upon the said buildings or lands and upon the movable property, if any, found within or upon such buildings or lands and belonging to the person liable to such tax.

Payment of property tax in half-yearly moieties.

120. *The property* tax shall be paid by the owner *of the assessed premises* in two equal instalments, each instalment being payable, *save as otherwise expressly provided in schedule IV*, within fifteen days after the commencement of the half-year to which it relates.

Provided that where the assessed premises are roads or bridges in the occupation of a tramway or a telephone company, the property tax shall be paid, in the manner provided above, by such company and not by the owner of such premises.

Vacancy remission.

121. (1) When any building has been vacant for thirty consecutive days in any half-year, the *commissioner* shall, if the owner of such building or his agent has given notice, remit so much, not exceeding a moiety of the tax due for such half-year, as is proportionate to the number of days during which the building was vacant.

(2) The period in respect of which the remission is made shall be calculated from the date of delivery of such notice to the *commissioner* ; and every such

notice shall expire with the half-year during which it is so delivered, and shall have no effect thereafter.

(3) The *commissioner may at his discretion condone omissions to give notice under sub-section (1), provided that he shall record in writing the reasons for every such condonation.*

Obligation of transferor and transferee to give notice of transfer.

122. (1) *Whenever the owner of any building or land assessed to the property tax transfers the same by sale, gift or usufructuary mortgage, the transferor and the transferee shall give written notice of the transfer to the commissioner within three months from the date of—*

(a) *the registration of the instrument of transfer, or*

(b) *the execution of the instrument, if it is not registered, or*

(c) *the transfer, if no instrument is executed.*

(2) *In the event of the death of any such owner the person to whom the title of the deceased passes by succession or otherwise shall give written notice of the transfer to the commissioner within one year from the death of the deceased.*

(3) *The notice to be given under this section shall be in such form as the commissioner may direct and the transferee or the person to whom the title passes, as the case may be, shall, if so required, be bound to produce before the commissioner any documents evidencing the transfer or succession.*

(4) *Every person who makes a transfer as aforesaid without giving such notice to the commissioner shall, in addition to any other liability which he incurs through such neglect, continue liable for the payment of the property tax assessed on the premises transferred until he gives notice or until the transfer shall have been recorded in the municipal registers, but nothing in this section shall be held to affect—*

(a) *the liability of the transferee for the payment of the said tax, or*

(b) *the prior claim of the corporation under section 119.*

Owner's obligation to give notice of construction or re-construction of building.

123. If any building is constructed or re-constructed, the owner shall give notice thereof to the *commissioner* within fifteen days from the date of its completion or occupation whichever is earlier.

Owner's obligation to give notice of demolition of building and liability on failure.

124. (1) If any building is demolished, the owner shall give notice thereof to the *commissioner*.

(2) Until such notice is given the said owner shall be liable, at the discretion of the *commissioner*, for the payment

of *the property tax* which would have been leviable had such building not been demolished.

Commissioner's power to call for information and to enter upon premises.

125. (1) For the purpose *of assessing the property tax*, the *commissioner* may, by notice, call on the owner or occupier of any building or land to furnish him, within a week after the service of the notice, with returns of the rent *payable* for the building or land, the cost of erecting the building and the measurements *of the land*, and every owner or occupier upon whom *any such notice* is served shall be bound to comply with *it* and to make a true return to the best of his knowledge or belief.

(2) *For the purpose aforesaid the commissioner* may enter, inspect, survey and measure *any* building or land, after giving twenty-four hours' notice to the owner or occupier.

Increment duty.

Property and instruments subject to increment duty.

126. (1) *The duty in respect of the unearned increment of immovable property (hereinafter called the increment duty) shall be assessed by the commissioner and levied, as a stamp duty, on instruments of conveyance on sale of immovable property situated within the city or any of the following interests in such property:—*

(a) *equities of redemption of mortgages;*

(b) *leasehold interests of lessees under leases for a term of not less than fourteen years;*

(c) *usufructuary mortgage interests of mortgagees;*

(d) *estates in reversion;*

(e) *estates for one or more lives;*

(f) *interests in remainder, whether vested or contingent; and*

(g) *undivided shares in immovable property or in interests therein of the nature described in any of the preceding clauses.*

(2) *No such instrument shall be subject to increment duty unless it has been executed after the commencement of this Act.*

(3) *Increment duty shall not be levied on:—*

(a) *instruments of transfer executed in favour of a coparcener on partition of joint family property;*

(b) *instruments of transfer executed in favour of a co-heir on succession to property or interests therein;*

(c) *instruments executed in any other family arrangement;*

(d) *instruments executed solely in consideration of marriage; and*

(e) *instruments executed for no valuable consideration.*

(4) *Subject to the special exemptions allowed by Part II of Schedule IV, increment duty shall be leviable on all other instruments of conveyance on sale of immovable property and interests therein as specified in sub-section (1) including—*

(i) *certificates of sale granted to the purchasers of such property or interests when sold in public auction by a civil or revenue court or by a collector or other revenue officer, and*

(ii) *final decrees for foreclosure.*

(5) *If any instrument is substituted for an instrument of conveyance on sale of immovable property or interests therein but nevertheless, directly or indirectly, effects such a conveyance as would entail liability to payment of increment duty, such instrument shall be chargeable with increment duty without prejudice to any proceedings that may be taken under any other provision of law against the parties executing such instrument.*

Illustrations.

A, a house-owner, has agreed to sell his house, originally acquired for Rs. 20,000, *to* B *for Rs.* 50,000. A *arranges with* B *to form a private company to deal in real property transactions.* A *transfers his house to the company in return for shares to the nominal value of Rs.* 20,000. B *subsequently acquires* A's *shares for Rs* 50,000 *and becomes sole shareholder in the company. The instrument by which* A *transfers his shares to* B *having indirectly effected the conveyance on sale of his house, is chargeable with increment duty, without prejudice to any proceedings that may be taken against* A *or* B *for fraud or cheating under the Indian Stamp Act,* 1899, *or the Indian Penal Code or for non-payment of duty under this Act.*

In the same case, in consideration of a premium of Rs. 50,000 A *lets his house to* B *for* 999 *years reserving also a nominal rent. The lease, having virtually effected a conveyance on sale of the house, is chargeable with increment duty, without prejudice to any proceedings that may be taken against* A *or* B.

Increment duty payable by transferor.

127. (1) *The transferor under a conveyance chargeable with increment duty shall be the person liable to pay such duty.*

(2) *If a transfer is effected by means of an instrument of exchange, each party to the exchange shall be separately liable to pay any increment duty accruing in respect of the property or interest in property which he transfers under such instrument.*

(3) *If after the commencement of this Act the transferor contracts with the transferee—*

(a) *for the payment by the transferee of the duty or any expenses incurred in connection with the payment or assessment thereof, or*

(b) *for the reimbursement of any payments made by the transferor in respect of the duty or any expenses as aforesaid, the contract so entered into shall be void.*

The increment in the case of immovable property.

128. (1) *The increment duty on instruments of conveyance on sale of immovable property shall be levied at* 20 per centum *of the unearned increment (if any) as measured by the difference between the "original value" of the property and the value of the consideration for the transfer (hereinafter referred to as "the sale price"), subject to any additions or deductions authorised by section* 130.

(2) *For the purposes of sub-section* (1) *the "original value" of the property shall be ascertained in the following manner:—*

(a) *if the whole of the property was the subject of one or more previous conveyances in favour of the transferor or his predecessor in interest, executed after the* 31*st March* 1901 *by means of any instrument of the nature specified in section* 126, *sub-section* (4), *the original value shall be the value of the consideration for the last of such conveyances;*

(b) *if only a part of the property was the subject of any previous conveyance as aforesaid, the original value shall be the value of the consideration of that part when last so conveyed, together with the value of the remainder of the property as calculated in accordance with the rules laid down in Part II of Schedule IV;*

(c) *if no part of the property was the subject of any previous conveyance as aforesaid, the original value shall be the value of the property as calculated in accordance with the rules laid down in Part II of Schedule IV.*

The increment in the case of interests in property.

129. (1) *The increment duty on instruments of conveyance on sale of an interest in immovable property shall be levied at* 20 per centum *of the unearned increment (if any) as measured by the difference between the "original value" of the interest and its "sale price," subject to any additions or deductions authorized by section* 130.

(2) *The "original value" and the "sale price" of an equity of redemption shall be deemed to be respectively identical with the "original value" and the "sale price" of the whole estate as determined in accordance with section* 128.

(3) *The "original value" and the "sale price" of an undivided share of an estate shall bear the same ratio to the "original value" and the "sale price"*

of the whole estate determined in accordance with section 128 *as the share bears to the whole estate.*

(4) *The "original value" and the "sale price" of all other interests shall be ascertained in the manner provided in section* 128 *as supplemented by the rules laid down in Part II of Schedule IV.*

Additions and deductions for calculation of increment.

130. (1) *For the purpose of calculating the amount of increment duty leviable the transferor shall be entitled to add to the "original value" of property or interests therein the value (as calculated on the date of the transfer) of improvements to the property existing on that date and proved to have been made by the transferor himself or by his predecessor in interest subsequently to the date with reference to which the "original value" was calculated:*

Provided that it shall not be permissible to add anything to the "original value" in respect of the construction, reconstruction or alteration of a building or in respect of any addition thereto, if such construction, reconstruction, alteration or addition has been effected without obtaining the permission or license, if any, required by or under this Act or any other law for the time being in force.

(2) *For the purpose aforesaid additions to and deductions from the "original value" and the "sale price" of property and interests therein shall also be made, where requisite, in accordance with the rules laid down in Part II of Schedule IV.*

Presumption as to consideration set out in document and special valuations.

131. (1) *If an instrument of conveyance sets out fully the value of the consideration for the transfer effected thereby or for any previous transfer of the same property or interest, the value of every consideration so set out shall be presumed to be correct:*

Provided that if the commissioner sees reason to believe that any such value differs to the prejudice of the corporation from the real market value at the period of time in issue, he shall proceed to make a special valuation in accordance with the rules laid down in Part II of Schedule IV.

(2) *If the value of any consideration as aforesaid is not set out fully in the instrument, the commissioner shall proceed to make a special valuation in accordance with the rules laid down in Part II of Schedule IV.*

Interpretation of terms with reference to increment duty.

132. (1) *For the purposes of sections* 126 *to* 131 *(both inclusive) and of Part II of Schedule IV, the meaning of "immovable property" and "consideration" shall, unless the context otherwise requires, be construed in accordance with sub-section* (2).

(2) (a) *Immovable property does not include machinery, standing trees, shrubs, plants, grass, crops or any other growing produce, or the value or goodwill of any business conducted on the property.*

(b) *The consideration for a transfer or conveyance includes every act, abstinence or promise to which any pecuniary value is, or is capable of being, attached, and also the value or calculated present value of all incumbrances intended to be taken over by the transferee and of all benefits intended to be reserved by or to accrue to the transferor, whether or not the same are expressed in an instrument.*

(c) *The consideration, in the case of a certificate of sale, shall be the auction price, together with—*

(i) *the value of the incumbrances (if any) taken over,*

(ii) *the benefits (if any) reserved and*

(iii) *if the purchaser has acted for another party, the commission (if any) paid to him by such party.*

Illustrations.

A *sells a house to* B. *It is the intention of the parties that* A *shall continue to occupy the house, without payment of rent, for six months after the transfer. This is a benefit intended to be reserved by* A *and the rent for six months must be included in the value of the consideration, whether or not the matter is mentioned in the sale-deed.*

A *owed* B *Rs.* 1,000 *previous to the sale. If it is the intention of the parties that this debt shall be extinguished on transfer of the house, Rs.* 1,000 *must be included in the value of the consideration, whether or not a suit for the debt is barred by the law of limitation, and whether or not the matter is mentioned in the sale-deed.*

A *sells his equity of redemption to* B. *The value of the consideration is the aggregate amount of the mortgage debt and the sale price, whether or not* B *is the mortgagee.*

Application of the Indian Stamp Act, 1899.

133. *Subject to the modifications set out in sections* 134 *to* 139 *(both inclusive), the provisions of the Indian Stamp Act,* 1899, *hereinafter called the Stamp Act, shall apply to the increment duty in so far as they are relevant and not inconsistent with the provisions of this Act.*

Modification of definition of "chargeable" in Stamp Act.

134. *Any instrument on which increment duty is leviable under this Act shall be deemed to be "chargeable" within the meaning of section* 2, *clause* (6), *of the Stamp Act.*

Modification of definition of "duly stamped" in Stamp Act.

135. (1) *Notwithstanding anything contained in section* 2, *clause* (11), *of the Stamp Act, no instrument of the nature specified in section* 126, *sub-section* (4), *shall be deemed to be "duly stamped" for the purposes of the said Act, unless it bears the commissioner's certificate to the effect—*

(a) *that he has assessed and recovered the increment duty payable thereon, or*

(b) *that he has received all the information which is in his opinion necessary to enable him to assess the increment duty, and that he has either been given security for the payment thereof or has dispensed with such security, or*

(c) *that no increment duty is payable.*

(2) *If any such instrument bears a certificate as aforesaid, it shall, for the purposes of the Stamp Act, be deemed to be "duly stamped", provided always that the requirements of any other laws for the time being in force relative to the stamping thereof have been fully satisfied.*

Modification of section 18 of Stamp Act.

136. *Section* 18 *of the Stamp Act shall be read subject to the following proviso :—*

"Provided that if such instrument is chargeable with increment duty under section 126 *of the Madras City Muncipal Act,* 1916, *the Collector shall not stamp the same, unless it bears the certificate of the commissioner as required by section* 135 *of the said Act."*

Modification of procedure under Chapters III and IV of Stamp Act.

137. (1) *Whenever a Collector or other person taking action under Chapter* III *or Chapter IV of the Stamp Act has before him an instrument of the nature specified in section* 126, *sub-section* (4), *and such instrument has not been certified under section* 135, *he shall forthwith transmit the document to the commissioner in order that it may be certified accordingly.*

(2) *On receipt of the document the commissioner shall, as soon as may be, endorse his certificate thereon and return the document to the Collector or other person as aforesaid.*

Modification of section 64 of Stamp Act.

138. *In the construction of section* 64 *of the Stamp Act—*

(a) *the words "with intent to defraud "the Government" shall be read as if they were replaced by the words "with intent "to defraud the Corporation of Madras of "increment duty or to defraud the Gov- "ernment";*

(b) *the words "calculated to deprive "the Government of any duty or penalty "under this Act" shall be read as if they were replaced by the words "calculated to "deprive the Government of any duty or "penalty under this Act or calculated to "deprive the Corporation of Madras of "increment duty leviable under section* 126 "*of the Madras City Municipal Act,* "1915."

Modification of section 68 of Stamp Act.

139. *In the construction of section* 68, *clause* (*c*), *of the Stamp Act, the words* "*with like intent*" *shall be read as if they were replaced by the words* "*with intent to* "*defraud the Government of duty or to* "*defraud the Corporation of Madras of* "*increment duty leviable under section* 126 "*of the Madras City Municipality Act,* "1915."

Town duty.

Timber and firewood duty.

140. (1) No timber or firewood shall be brought *into* the city without a license from the *commissioner specifying the rate of town duty leviable thereon*, the place and conditions of storing *and any other particulars which may be requisite.*

(2) *The rates of town duty shall be determined by the council ;*

Provided that they shall not be less than five rupees or more than ten rupees per ton of timber and not less than three annas or more than six annas per ton of firewood.

(3) When any timber or firewood *on* which *duty* has been paid is exported *from* the city *within six months from the date of importation* nine-tenths of the *duty* levied thereon shall be refunded.

(4) Nothing in this section shall apply to any timber or firewood which is the property of the Government *or which has been imported by ship under transhipment manifest and has not been removed beyond the premises vested in the trustees of the port of Madras.*

Tax on Carriages and Animals.

General provisions regarding tax on carriages and animals.

141. (1) *The tax on carriages and animals shall be levied by half-yearly instalments on carriages and animals kept within the city which are of the kinds specified in Part III of Schedule IV.*

(2) *The rates of the tax shall be determined by the council, provided always that they shall not exceed the maxima laid down in Part III of Schedule IV.*

Liability to tax according to period for which carriage or animal has been kept.

142. (1) Every person having possession, custody or control *of any taxable carriage or animal* shall be liable *for the full half-yearly tax if the carriage or animal has been kept within the city for an aggregate period of not less than sixty days in the half-year.*

(2) *If such aggregate period exceeds fifteen days but is less than sixty days, a moiety only of the half-yearly tax shall be leviable.*

(3) Every person having possession, custody or control *of any taxable carriage or animal within the city*, shall, until the contrary is shown, be presumed *to have kept the same within the city for sixty days in the half-year.*

(4) *Notwithstanding anything contained in sub-sections* (*1*) *and* (*2*) no person shall be liable to taxation during any half-year on account of any vehicle or animal in respect of which *the full tax for the same half-year has already been paid by some other person*

Exemptions.

143. *The carriage and animal tax shall not be levied on*—

(*a*) *carriages and* animals belonging to the government ;

(*b*) *carriages* and animals belonging to members of the town police or to officers *or servants* of the corporation employed on out-door duties, provided *always* that exemption under *this clause* shall not extend to more than one *carriage* and two animals for any one such person ;

(*c*) *carriages and* animals kept solely for sale by *carriage makers* and dealers ;

(*d*) *carriages which have been under repair or standing at a carriage maker's during the whole of the half-year ;*

(*e*) bicycles belonging to and solely used by *bonâ fide* members of cyclist sections of Infantry Volunteer Corps, *provided always that exemption under this clause shall not extend to more than one bicycle for each volunteer ;*

(*f*) *animals exempt from municipal taxation under section* 25 *of the Indian Volunteers Act*, 1869 ;

(*g*) *animals which during the whole of the half-year have been kept in any institution for the reception of infirm or disused animals or which are certified by a veterinary surgeon to have been unfit for use during the whole of the half-year.*

Composition.

144. *With the sanction of the standing committee or in accordance with regulations framed by that body, the commissioner* may compound, for any period not exceeding one year, with any livery stable-keeper or other person keeping *carriages* and animals for sale or hire, for a certain sum to be paid in lieu of the *carriage and animal* tax.

Requisition on occupier to furnish statement of persons liable to tax.

145. (1) The *commissioner* may by notice require the occupier of any *premises* to furnish him with a statement—

(*a*) showing the name and address of every person who *has possession, custody*

or control, of any *carriage* or animal which is kept in *such premises* and is liable to the *carriage and animal* tax ;

(*b*) containing a description of *every* such *carriage* or animal.

(2) The occupier shall sign the statement *and transmit it* to the municipal office within one week from the date of *his* receipt *of the notice*.

Grant of license on payment of tax.

146. When any person pays the amount of tax *due in respect of* any *carriage* or animal, the *commissioner* shall grant him a license to keep such *carriage* or animal for the period *to* which the payment *relates*.

Power to require numbers to be affixed to bicycles, etc.

147. (1) The *commissioner* may direct that *a municipal number* shall *be* affixed—

(*a*) to every *carriage* let out for hire *within the city*, and

(*b*) to every bicycle and tricycle *kept within the city ;*

Provided that no municipal number shall be requisite in the case of carriages to which the Indian Motor Vehicles Act, 1914, *or the Madras Hackney Carriage Act*, 1911, *is applicable.*

(2) *The numbers affixed under sub-section* (1) shall be registered in the municipal office.

Obligation of commissioner of police to satisfy himself of payment of municipal tax on hackney carriage before registering it.

148. Before registering any hackney carriage *under the Madras Hackney Carriage Act*, 1911, the commissioner of police shall satisfy himself that the *corporation has received payment* of the tax, *if any*, *due under section* 141 *on account of* the last preceding half-year and the current half-year.

Tax on Carts.

Registration of carts.

149. (1) Every owner of a cart kept or let out for hire or used within the city shall register *it at* the municipal office once in each half-year :

Provided that any member of the town police or any officer of the corporation who is employed on out-door duties shall be exempted from the provisions of this section in respect of not more than one cart in his possession.

Fee for registration.

(2) *Subject to the exemptions set out in section* 150, such tax not exceeding three rupees as the *commissioner* may fix shall be paid *on* each registration *under sub-section* (1) :

Provided that in the case of a cart on account of which tax has already been paid by a previous owner no further tax shall be payable in respect of a subsequent registration during the same half-year.

Affixing number of cart.

(3) *The commissioner may* direct *that a municipal* number *shall be* affixed *to every registered cart.*

Notification of days of registration.

(4) *The commissioner* shall notify certain days in every half-year *for the registration and numbering of carts and the payment of the tax.*

Entry of registration in book.

(5) All registrations made *and numbers affixed* under *this section* shall be entered in a book to be kept for the purpose at the municipal office.

Inspection of register.

(6) Such book shall be open to the inspection of any tax-payer at all reasonable times without charge.

Exemptions.

150. The cart-tax shall not be *levied* on

(*a*) gun carriages, ordnance carts or wagons or other such property of the government; and

(*b*) carts kept solely for sale *by cart makers and* dealers.

Power to remit tax on cart kept for less than fifteen days or not used.

151. The *commissioner* may remit the *whole or* a portion of the *cart*-tax in *respect of any cart which is shown to his satisfaction* to have been kept *within the city of an aggregate period of less than fifteen days* in *the* half-year *or to have been under repair or standing at a cart maker's during the whole of the half-year.*

Power to seize carriages and carts not bearing numbers.

Seizure of vehicles not bearing numbers.

152. *If a municipal number is not affixed to a carriage or cart in pursuance of a direction issued under section* 147 *or section* 149, *as the case may be*, the *commissioner* may at any time seize and detain *the* vehicle *and* the animal, *if any*, *by which it is drawn* :

Provided that no vehicle other than a bicycle, tricycle, motor-bicycle or rickshaw shall be seized *or* detained when *actually* employed in the conveyance of any passenger or goods.

Procedure after seizure.

153. (1) If *a vehicle* or animal is *detained under section* 152 *and the owner or other person entitled thereto does not claim the same and pay the tax*, if *any*, *due thereon* within ten days from the date of seizure, the *commissioner* may direct that *the vehicle* or animal shall be sold *in* public auction and the proceeds of the sale applied to the payment of—

(i) the tax, *if any*, due on the *vehicle* or animal sold ;

(ii) such penalty not exceeding the amount of the tax as the *commissioner* may direct ; and

(iii) the charges incurred in connection with the seizure, detention and sale.

(2) If there is a surplus after such payment, the *commissioner* shall, on demand made within six months from the date of sale, *make it over* to the owner or *other* person entitled thereto. If no such demand is made, such surplus shall be forfeited to the corporation.

(3) If the owner of the *vehicle* or animal *or other person entitled thereto claims the same* within ten days from the date of seizure *or at any time before the sale*, it shall be returned to him on payment of—

(i) the tax due thereon ;

(ii) such penalty not exceeding the amount of the tax as the *commissioner* may direct ; and

(iii) the charges incurred in connection with the seizure and detention.

Tolls.

Levy of tolls.

154. The corporation may levy tolls as specified in *Part IV of* Schedule *IV* on any vehicle or animal entering the city :

Provided that *no* toll shall *be levied on* any vehicle or animal—

(*a*) licensed or registered by the corporation,

(*b*) *exempted by or under the Indian Tolls* (*Army*) *Act*, 1901,

(*c*) belonging to the Government,

(*d*) carrying any stores belonging to the Government,

(*e*) carrying any municipal or police officer on duty, or

(*f*) carrying any person or property in the custody of a police officer.

Construction of toll-bars and collection of tolls.

155. The *commissioner* may construct toll-bars and *toll*-stations and—

(*a*) may place the collection of the tolls under the management of such persons as he thinks fit, or

(*b*) may farm *them* out on such terms and conditions as he thinks fit, with liberty to the former to exercise all or any of the powers conferred by *or under* this Act for the levy and collection of tolls, and

(*c*) may, *with the sanction of the standing committee or in accordance with regulations framed by that body*, compound with any person living outside the city for a certain sum to be paid yearly or half-yearly in lieu of all tolls payable under the provisions of this Act.

Procedure on non-payment of toll.

156. (1) If the toll leviable *on a vehicle or animal* is not paid on demand, the person appointed to collect *the toll* may seize and detain such portion of the appurtenances or load of *such* vehicle or animal as will, in his opinion, suffice to defray the amount due ; in the absence of any such appurtenances or load *or in the event of their value being insufficient to defray the amount due, he* may seize and detain the vehicle or animal.

(2) All property seized under sub-section (1) shall be sent within twenty-four hours to the *commissioner* or to such person as he may have authorized to receive and sell *such* property and the *commissioner* shall forthwith give public notice that after the expiry of two days, exclusive of Sunday, from the date of notice the property *will be sold in* auction at a place to be specified in the notice.

(3) If at any time before the sale has begun, the amount due on account of the toll, together with all expenses incidental to the seizure and detention, is tendered to the *commissioner* or other person authorized as aforesaid, the property seized shall be forthwith released.

(4) If no such tender is made, the property *shall* be sold and the proceeds of *the* sale applied to the payment of—

(i) the amount due on account of the toll,

(ii) such penalty not exceeding the amount of the toll as the *commissioner* may direct, and

(iii) the charges incurred in connection with the seizure, detention and sale.

(5) If there is a surplus after such payment, the *commissioner* shall, on demand made within six months from the date of sale, *make it over* to the owner or other person entitled thereto. If no such demand is made, such surplus shall be forfeited to the corporation.

Attempts to evade payment of tolls.

157. *No person shall with intent to evade payment of toll cause a vehicle or animal—*

(a) to pass a toll-station in a rapid or surreptitious manner ;

(b) to pass a toll-station without stopping if he is required by the toll-keeper to stop ; or

(c) to leave a street on which a toll-station has been placed and pass over any adjacent land, not being either a public street or land of which such person is the owner or occupier.

Table of tolls.

158. At every toll-bar or *toll*-station a table of the tolls leviable shall be put up legibly written or painted in English and in the Tamil, Telugu and Hindustani languages in some conspicuous place near such toll-bar or *toll*-station.

Surcharge on the Income-tax.

Assessment and recovery of surcharge on income-tax.

159. (1) *A surcharge on income-tax shall be levied as an addition to the tax payable under section* 4 *of the Indian Income Tax Act*, 1886, *in respect of all income assessed within the city other than income derived from interest on securities.*

(2) *The rate of surcharge shall be fixed annually by the council as a percentage of the income-tax payable :*

Provided that—

(a) the rate shall in no case exceed fifty per centum ;

(b) the rate fixed on the introduction of the surcharge shall not exceed any percentage which the Governor-General in Council may have fixed in his order granting sanction under section 114 *to the levy of the surcharge ; and*

(c) the rate shall not on any subsequent occasion be enhanced without the previous sanction of the Governor-General in Council.

(3) *The surcharge shall be recovered as if it formed an integral part of the income tax due from the assessee and for the purposes of such recovery the provisions of the Indian Income Tax Act*, 1886, *shall apply in so far as they are relevant and not inconsistent with the provisions of this Act.*

(4) *The amount of surcharge collected, together with a proportionate share of any sums levied under section* 30 *of the said Act, shall be paid to the corporation subject to such deduction for expenses incurred in collection as the Governor in Council may determine.*

The Terminal Tax.

Assessment and recovery of terminal tax on passengers carried by railway.

160. (1) *The terminal tax on railway passengers shall be levied on the tickets of all passengers travelling by rail from any place more than fifteen miles from the boundary of the city to any railway station in the city or from any such railway station to any such place.*

(2) *The rates at which the tax shall be levied on each class of ticket shall be determined by the council, provided always that they shall not exceed the maxima laid down in Part V of Schedule IV.*

(3) *The tax shall be collected as a surcharge on fares by the administration of the railway by which the passengers are carried.*

(4) *The Governor in Council may make rules not inconsistent with this Act regulating the collection of the tax, the payment thereof to the corporation and the deduction of any expenses incurred by railway administrations in the collection thereof.*

General.

Power to exempt from taxes, duties and tolls.

161. *With the sanction of the Governor in Council the council may exempt any person or class of persons wholly or in part from the payment of any tax, duty or toll.*

Power to write off irrecoverable taxes, duties and tolls.

162. *If in the opinion of the standing committee any tax, duty, or toll is irrecoverable, the committee may write off the same together with any sums payable in connection therewith.*

Rules in Schedule IV.

163. *With regard to—*

(a) *the assessment of property taxes ;*

(b) *the assessment of the increment duty ;*

(c) *the specification of rates for the carriage and animal tax, for tolls and for the terminal tax and subsidiary instructions for the imposition thereof ;*

(d) *the revision of assessment ;*

(e) *the collection of taxes, duties and tolls ; and*

(f) *other miscellaneous matters connected with taxation under this Act ;*

the rules and tables embodied in Schedule IV shall be read as part of this chapter.

Chapter VI.—Finance.

The Municipal Fund.

Definition of Municipal fund.

164. All moneys *received by* the corporation shall constitute a fund which shall be called the municipal fund and shall be *applied and disposed of subject to the provisions of this Act.*

Audit of accounts.

165. The *Governor in Council* shall appoint auditors of the accounts *of receipt and expenditure of the municipal fund.*

Financial rules.

166. *With regard to the deposit, investment and expenditure of the municipal fund and the audit of the municipal accounts the rules in schedule V shall be observed.*

Loans.

Power of corporation to borrow money.

167. (1) The *council* may, in pursuance of any resolution passed at a special meeting, borrow by way of debenture or otherwise on the security of all or any of the taxes, *duties*, tolls, fees and dues authorised by this Act, any sums of money which may be required—

(*a*) *for the construction of works under this Act,*

(*b*) *for the acquisition of land for the purposes of this Act, or*

(*c*) to pay off any debt due to the Government, *or*

(*d*) *to re-pay a loan previously raised under this Act or other Act previously in force* :

Provided as follows :—

(i) *no loan shall be raised without the previous sanction of the Governor in Council or, if the loan exceeds Rs. 5,00,000 or is to be re-paid after a period exceeding thirty years, of the Governor-General in Council ;*

(ii) *the rate of interest and the terms as to the time and method of re-payment and the like shall be subject to the approval of the Governor in Council or, if the loan exceeds Rs.* 5,00,000 *or is to be re-paid after a period exceeding thirty years, of the Governor-General in Council.*

(2) *When any sum of money has been borrowed under sub-section* (1),—

(*a*) *no portion thereof shall without the previous sanction of the Governor in Council be applied to any purpose other than that for which it was borrowed, and*

(*b*) *no portion of any sum of money borrowed under sub-section* (1), *clause* (*a*), *shall be applied to the payment of salaries*

or allowances to any municipal officers or servants other than those exclusively employed upon the works for the construction of which the money was borrowed.

Time for re-payment of money borrowed under section 167.

168. The time for the re-payment of any money borrowed under section 167 *shall in no case exceed sixty years*, and the time for the re-payment of any money borrowed for the purpose of discharging any previous loan shall not, except with the express sanction of the *Governor-General in Council*, extend beyond the unexpired portion of the period for which such previous loan was sanctioned.

Limit of borrowing powers.

169. Notwithstanding anything hereinbefore contained, the borrowing powers of the corporation shall be limited so that the sum payable annually for interest and for the maintenance of the sinking funds as hereinafter *provided*, and for interest and re-payment of any sums borrowed otherwise shall not, *except with the express sanction of the Governor-General in Council*, exceed *twelve-and-a-half* per cent of the annual value of buildings and lands as determined under chapter *V*.

Form and effect of debentures.

170. All debentures issued under this chapter shall be in such form as the *council*, with the previous sanction of the *Governor-General in Council*, may determine ; and shall be transferable in such manner as shall be therein expressed ; and the right to sue in respect of the moneys secured by any of such debentures shall be vested in the holders thereof for the time being without any preference by reason of some such debentures being prior in date to others.

Payment to survivors of joint payees.

171. *When any debenture or security issued under this Act is payable to two or more persons jointly, and either or any of them dies, then, notwithstanding anything in section 45 of the Indian Contract Act* 1872, *the debenture or security shall be payable to the survivors or survivor of such persons* :

Provided that nothing in this section shall affect any claim by the representative of a deceased person against such survivor or survivors.

Receipt by joint holder for interest or dividend.

172. *When two or more persons are joint holders of any debenture or security issued under this Act, any one of such persons may give an effectual receipt for any interest or dividend payable in respect of such debenture or security, unless notice to the contrary has been given to the corporation by any other of such persons.*

Maintenance and investment of sinking funds.

173. (1) The corporation shall maintain sinking funds for the re-payment of money borrowed on debentures issued and shall pay by quarterly instalments into such sinking funds such sum as will be sufficient for the re-payment within the period fixed for the loan of all moneys borrowed on debentures issued.

(2) All money paid into the sinking funds shall, as soon as possible, be invested under the orders of *the council*, in—

(*a*) securities of the government of India, or

(*b*) securities guaranteed by the Government, or

(*c*) Madras municipal debentures ;

and shall be invested in the joint names of the Chief Secretary to the government of Madras, and the Accountant-General of Madras, to be held by them as trustees or the purpose of re-paying at due date the debentures issued by the corporation.

(3) All dividends and other sums received in respect of any such investment shall, as soon as possible after receipt, be paid into the sinking funds and invested in the manner *laid down in* sub-section (2).

(4) When any part of a sinking fund is invested in Madras municipal debentures, or is applied in paying off any part of a loan before the period *fixed for re-payment*, the interest which would otherwise have been payable on such debentures or on such part of the loan shall be paid into the sinking fund and invested in the manner *laid down in* sub-section (2).

(5) Any investment made under this section may, subject to the provisions of sub-section (2), be varied or transposed.

Application of sinking fund.

174. The aforesaid trustees may apply a sinking fund, or any part thereof, in or towards the discharge of the loan or part of a loan for which such fund was created; and until such loan or part is wholly discharged shall not apply the same for any other purpose :

Provided that when any loans or parts thereof have been consolidated under section *176*, the trustees shall transfer to the sinking fund of the consolidated loan so created such part of the sinking funds of the original loans as may be proportionate to the amount of the original loans incorporated in the consolidated loan.

Annual statement by trustee

175. (1) The aforesaid trustees shall, at the end of every year, submit to the corporation a statement showing—

(*a*) the amount which has been invested during the year under section *173*,

(*b*) the date of the last investment made previous to the submission of the statement,

(*c*) the aggregate amount of the securities then in their hands, and

(*d*) the aggregate amount which has up to the date of the statement been applied under section *174* in or towards discharging loans.

(2) Every such statement shall be laid before the *council* and published.

Power of corporation to consolidate their loan

176. (1) Notwithstanding anything to the contrary contained in this chapter, the corporation may consolidate all or any of their loans and for that purpose may invite tenders for a new loan (to be called the "municipal consolidated loan, 19 ") and invite the holders of municipal debentures to exchange their debentures for scrip of such loan.

(2) The terms of any such consolidated loan and the form of its scrip and the rates at which exchange into such consolidated loan shall be permitted shall be subject to the prior approval of the *Governor-General in Council.*

(3) The period for the extinction of any such consolidated loan shall not, without the sanction of the *Governor-General in Council*, extend beyond the farthest date within which any of the loans to be consolidated would be otherwise re-payable.

(4) The corporation shall provide for the re-payment of any such consolidated loan by a sinking fund in the manner *laid down* in section *173*, having regard to the amount transferred to such sinking fund under *section 174*.

Priority of payments for interest and re-payment of loans over other payments.

177. All payments due from the corporation for interest on and re-payment of loans shall be made in priority to all other payments due from the corporation.

Attachment of municipal fund for recovery of money borrowed from Government.

178. (1) If any money borrowed by the corporation from the Government, whether befcre or after the commencement of this Act, or any interest or costs due in respect thereof, be not re-paid according to the conditions of the loan, the *Governor in Council* may attach the municipal fund or any part thereof.

(2) After such attachment, no person except an officer appointed in this behalf by the *Governor in Council* shall in any way deal with the attached fund; but such officer may do all acts in respect thereof which any municipal authority, officer or servant might have done if such attachment had not taken place, and may apply the proceeds in satisfaction of the arrears and of all interest and costs due in respect thereof and of all expenses caused by the attachment and subsequent proceedings:

Provided that no such attachment shall defeat or prejudice any debt for which the fund attached was previously charged in accordance with law; but all such prior charges shall be paid out of the proceeds of the fund before any part of the proceeds is applied to the satisfaction of the debt due to the Government.

Budget.

Estimates of expenditure and income to be prepared annually by the commissioner.

179. (1) The *commissioner* shall, on or before *each tenth day of November*, prepare and submit to the standing committee a budget containing a detailed estimate of income and of expenditure for the ensuing year, *and, if it is in his opinion necessary or expedient to vary taxation or to raise loans, shall submit his proposals in regard thereto.*

(2) The said estimate shall be accompanied by the proposals of the Director of Public Instruction and the Surgeon-General in respect of the expenditure required *respectively* for elementary education *or* for hospitals, dispensaries and medical education.

(3) *The commissioner shall sanction or submit for sanction* to the standing committee all estimates for new works and special repairs not less than six weeks before the meeting *of the council* to consider the budget.

Budget estimate to be prepared by the standing committee.

180. (1) *The standing committee shall, on or as soon as may be after the tenth day of November, consider the estimates and proposals of the commissioner and, after having obtained from the commissioner such further detailed information, if any, as it shall think fit to require, and having regard to all the requirements of this Act, shall frame therefrom, subject to such modifications and additions therein or thereto as it shall think fit, a budget estimate of the income and expenditure of the corporation for the next year.*

(2) *In such budget estimate, the standing committee shall—*

(a) provide for the payment, as they fall due, of all instalments of principal and interest for which the corporation may be liable on account of loans;

(b) allow for a cash balance at the end of the year of not less than one lakh of rupees.

(3) *The commissioner shall cause the budget estimate, as finally approved by the standing committee, to be printed and shall, not later than the fifteenth day of December, forward a printed copy thereof to the usual or last-known local place of abode of each councillor.*

Consideratin of budget estimate by the council.

181. *At a meeting of the council which shall be called for some day in January, not later than the tenth, the budget estimate prepared by the standing committee shall be laid before the council and they shall proceed to consider it.*

Procedure of council.

182. *The council may refer the budget estimate back to the standing committee for further consideration and re-submission within a specified time, or adopt the budget estimate or any revised budget estimate submitted to them, either as it stands, or subject to such alteration as they deem expedient: provided that the budget estimate finally adopted by the council shall make adequate and suitable provision for each of the matters referred to in clauses* (a) *and* (b) *of section 180, sub-section (2).*

Obligation to pass budget before the beginning of the year.

183. *The council shall finally pass the budget estimate before the beginning of the year to which it relates and forthwith submit a copy thereof to the Governor in Council.*

Council may pass supplemental budget.

184. The *council* may, on the recommendation of the standing committee, *from time to time during any year pass a supplemental budget estimate for the purpose of meeting any special or unforeseen requirement arising during that year, but not so that the estimated cash balance at the close of the year shall be reduced below one lakh of rupees.*

Rule as to unexpended budget grants.

185. *If any portion of a budget grant remains unexpended at the close of the year in the budget estimate for which such grant was included, and if the amount thereof has not been taken into account in the opening balance of the municipal fund entered in the budget estimate of the next following year, nor in any intervening modification of the budget estimate, the standing committee may sanction the expenditure of such unexpended portion during the next following year for*

the completion, according to the original intention of sanction, of the purpose or object for which the budget grant was made, but not for any other purpose or object.

Reduction or transfer of budget grants.

186. (1) *The standing committee may, if it thinks necessary, at any time during the year—*

(a) reduce the amount of a budget grant; or

(b) transfer and add the amount, or a portion of the amount, of one budget grant to the amount of any other budget grant:

Provided that—

(c) due regard shall be had when making any such reduction or transfer to all the requirements of this Act;

(d) the aggregate sum of the budget-grants contained in the budget estimate adopted by the council shall not be increased except by the council under section 184;

(e) every such reduction or transfer shall be brought to the notice of the council at their next meeting.

(2) *If any such reduction or transfer is of an amount exceeding Rs. 500, the council may pass with regard thereto such order as they think fit, and it shall be incumbent on the standing committee and the commissioner to give effect to the said order.*

Re-adjustment of income and expenditure to be made by the corporation during the course of the official year whenever necessary.

187. (1) *If it shall at any time during any year appear to the council, upon the representation of the standing committee, that notwithstanding any reduction of budget grants that may have been made under section 186, the income of the municipal fund during the said year will not suffice to meet the expenditure sanctioned in the budget-estimate of the said year and to leave at the close of the year a cash balance of not less than one lakh of rupees, it shall be incumbent on the council either to diminish the sanctioned expenditure of the year, so far as it may be possible so to do with due regard to all the requirements of this Act, or to have recourse to supplementary taxation, or to adopt both of these expedients in such measure as may be necessary to secure an estimated cash balance of not less than one lakh of rupees at the close of the year.*

(2) *Whenever the council determine to have recourse to supplementary taxation in any year, they shall do so by increasing for the unexpired portion of the year the rate at which any tax or duty is being levied, subject to the conditions, limitations and restrictions laid down in chapter V.*

PART IV.

PUBLIC HEALTH, SAFETY AND CONVENIENCE.

CHAPTER VII.—WATER-SUPPLY, LIGHTING AND DRAINAGE.

Public Water-supply.

Vesting of works in corporation.

188. All public reservoirs, tanks, *cisterns*, *fountains*, *wells*, *pumps*, pipes, *taps*, conduits, *aqueducts* and other works (not *vested in* the government) connected with the supply of water to the city whether made at the cost of the corporation or otherwise, and all bridges, buildings, engines, works, materials, and other things connected therewith and all land (not being private property or property *vested in* the government) adjacent and appertaining to the same, shall vest in the corporation.

Construction of water-works.

189. The *commissioner* may, with the consent of the *council*, and the sanction of the *Governer in Council*, construct, lay, *or erect* filtering tanks, reservoirs, engines, conduits, *pipes*, or other works without the limits of the city *for supplying it with water*, and may, *subject to any sanction that may be necessary under chapter IV of this Act*, provide tanks, reservoirs, engines, mains, fountains and other conveniences within the said limit for the use of the inhabitants.

Provision of gratuitous supply of drinking water.

190. (1) The corporation shall provide a supply of wholesome drinking water within the city and shall erect sufficient stand-pipes, fountains, or other conveniences for the gratuitous supply of water.

(2) The corporation shall, as far as possible, make adequate provision that such supply is continuous throughout the year, and that the water is at all times pure and fit for human consumption.

(3) *The corporation shall provide public burning-grounds with stand-pipes.*

Trespass on water-supply premises.

191. It shall not be lawful for any person except with permission duly given and obtained to enter on land belonging to *or vested in* the corporation along which a conduit or pipe runs or on any premises connected with the *water*-supply.

Private Water-supply.

Control over house-connections.

192. *All house-connections, whether within or without the premises to which they belong, with the corporation's water-supply mains shall be under the control of the corporation, but shall be altered, repaired and kept in proper order, at the expense, if the corporation so require, of the owner of the premises to which they belong, or for the use of which they were constructed, and in conformity with by-laws and regulations framed by the council or the standing committee in this behalf.*

Private water-supply for domestic consumption and use and powers of commissioner to enforce provision of water-supply.

193. (1) The *commissioner* may on application by the owner or occupier of any building *at his discretion* arrange, *in accordance with the by-laws, to supply* water *thereto* for domestic *consumption and use* :

Provided that the commissioner shall not without the sanction of the standing committee agree to supply water to any building assessed at an annual value of less than sixty rupees.

(2) *Whenever it appears to the commissioner that any masonry dwelling-house assessed at an annual value of not less than sixty rupees is without a proper supply of water for domestic consumption and use and that such a supply can be furnished from a main not more than one hundred feet distant from any part of such building, the commissioner may by notice require the owner to obtain such supply and to execute all such works as may be necessary for that purpose in accordance with the by-laws and regulations*:

Provided that no action shall be taken under this sub-section if the owner satisfies the commissioner that he is too poor to bear the cost of the said works.

(3) *It shall not be lawful for the owner of any masonry dwelling-house assessed at an annual value of not less than sixty rupees which may be constructed or re-constructed after the commencement of this Act, to occupy it or cause or permit it to be occupied until he has obtained a certificate from the commissioner that there is provided within or within a reasonable distance of the house such a supply of wholesome water as appears to the commissioner to be sufficient for domestic consumption and use of the inmates of the house.*

(4) *The corporation shall make no charge for water supplied under this section up to a maximum to be determined*

by regulations of the standing committee, but the cost of making the connection and the cost or hire of meters shall be borne by the owner or applicant and shall be recoverable in the same manner as the water and drainage tax.

Explanation.— Supply of water for domestic *consumption and use* shall not be deemed to include a supply—

(*a*) for any trade, manufacture or business,

(*b*) for gardens or for purposes of irrigation,

(*c*) for building purposes,

(*d*) for fountains, swimming baths, *public baths* or for any ornamental or mechanical purpose,

(*e*) for animals, or for washing vehicles, where such animals or vehicles are kept for sale or hire,

but shall be deemed to include a supply—

(*a*) *for flushing water-closets and latrines,*

(*b*) *for all baths other than swimming baths or public baths,*

(*c*) *for the consumption and use of inmates of hotels, boarding houses and residential clubs and for baths used by such inmates.*

Private Water-supply for non-Domestic Purposes.

Commissioner's power to supply water for non-domestic purposes at rates fixed by standing committee.

194. (1) The *commissioner* may at his discretion supply water for any purpose other than domestic *consumption and use* on receiving a written application specifying the purpose for which such supply is required and the quantity likely to be consumed.

(2) For all water supplied under sub-section (1) payment shall be made at such rates *and such conditions shall be imposed* as may be *laid down* by the standing committee *by general or special order.*

Supply in Special Cases.

Supply to local authorities.

195. *The corporation shall supply the Port Trust Board with water, and may supply any other local authority whether within or without the city on such terms as to payment (if any) and as to the period and conditions of supply as shall be determined by the council, subject to appeal in respect of such terms to the local government, whose decision shall be final.*

Supply to public administrations.

196. *The corporation shall supply with water Fort St. George and public cemeteries, gardens or institutions whether within or without the city administered by the Governor in Council or the Governor-General in Council on such terms as to payment (if any) and as to the period and conditions of supply as shall be determined by the Governor in Council or the Governor-General in Council as the case may be, subject when the administration concerned is the Governor in Council, to appeal to the Governor-General in Council, whose decision shall be final, and subject when the administration concerned is the Governor-General in Council to appeal to His Majesty's Secretary of State for India, whose decision shall be final.*

Supply to persons without the city.

197. *The council may at their discretion supply water to a person without the city not being a public administration or local authority.*

Cutting off Water-supply.

Power to cut off water-supply.

198. (1) *The commissioner* may cut off the supply *of corporation* water *from any* premises—

(*a*) *if the premises are unoccupied;*

(*b*) *if any water-tax or any sum due for water or for the cost of making a connection or the cost or hire of a meter or the cost of carrying out any work or test connected with the water-supply which is chargeable to any person by or under this Act is not paid within fifteen days after a bill for such tax or sum has been presented;*

(*c*) *if after receipt of a notice from the commissioner requiring him to refrain from so doing the owner or occupier continues to use the water or to permit it to be used in contravention of any by-law made under this Act;*

(*d*) *if the owner or occupier neglects within a period laid down in any notice issued by the commissioner under any by-law made under this Act to put up a meter or to comply with any other lawful order or requisition;*

(*e*) *if the owner or occupier wilfully or negligently damages his meter or any pipe or tap conveying corporation water;*

(*f*) *if the occupier refuses to admit the commissioner into premises which he proposes to enter for the purpose of executing any work or of placing or removing any apparatus or of making any examination or enquiry in connection with the water-supply, or prevents the commissioner doing*

such work, placing or removing such apparatus or making such examination or enquiry;

(*g*) *if any pipes, taps, works or fittings connected with the corporation water-supply are found on examination by the commissioner to be out of repair to such an extent as to cause waste or contamination of water;*

(*h*) *if the owner or occupier causes pipes, taps, works or fittings connected with the corporation water-supply to be placed, removed, repaired or otherwise interfered with in violation of the by-laws.*

Provided that—

(*i*) *in cases under sub-clauses* (*b*), (*c*), (*d*), *the commissioner shall not take action without the sanction of the standing committee;*

(*ii*) *in cases under sub-clauses* (*e*), (*f*), (*g*) *and* (*h*) *the commissioner shall not take action unless notice of not less than twenty-four hours has been given to the owner or occupier of the premises.*

(2) *The expense of cutting off the supply shall be paid by the owner or occupier of the premises.*

(3) *In cases under clause* (*b*) *as soon as any money for non-payment of which water has been cut off, together with the expense of cutting off the supply, has been paid by the owner or occupier, the commissioner shall cause water to be supplied as before on payment of the cost (if any) of re-connecting the premises with the corporation water-works.*

(4) *No action taken under this section shall relieve any person from any penalties or liabilities which he may otherwise have incurred.*

Non-liability of corporation when supply reduced or not made in certain cases.

199. *The corporation shall not be liable to any penalty or damages for cutting off the supply of water or for not supplying water (save in the case of express stipulation in an agreement for the supply of water for other than domestic purposes), in the case of unusual drought, other unavoidable cause or accident, or the necessity for relaying or repairing pipes.*

Lighting.

200. The *commissioner* shall—

Provision for lighting public street, etc.

(*a*) take measures for lighting in a suitable manner the public streets and public markets and all buildings vested in the corporation;

(*b*) procure, erect and maintain such number of lamps, lamp-posts and other appurtenances as may be necesssary for such lighting ; and

(*c*) cause such lamps to be lighted by means of electric, gas, oil, or such other light as the *Council* may determine.

Public Drainage.

Vesting of drains in corporation.

201. All public drains, pipes and drainage works in, alongside or under the streets or any building existing at the time of the coming into operation of this Act or afterwards made at the cost of the corporation or otherwise, and all works, materials and things appertaining thereto shall vest in the corporation.

Maintenance of system of drainage by the corporation.

202. The corporation shall, so far as the means at their disposal permit, provide and maintain a sufficient system of *public drains* throughout the city.

Private Drainage.

Control over house drains, privies and cess-pools.

203. All house-drains whether within or without the *premises* to which they belong, and all private latrines, and cesspools within the city shall be under the control of the corporation, *but* shall be altered, repaired and kept in proper order, *if the corporation so require*, at the expense of the owner of *the premises* to which the same belong or for the use of which they were constructed *and in conformity with by-laws and regulations framed by the Council and the standing committee in this behalf.*

Connection of house-drains with public drains.

204. (1) *The commissioner shall, on application by the owner or occupier of any premises or the owner of a private street, arrange, in accordance with the by-laws, for the connection of the applicant's drain with a public drain at the applicant's expense.*

(2) If any building is at a distance not exceeding *one hundred feet* from a public drain *or its* place of outfall, *the commissioner* may by notice direct the owner of the said building to construct a drain leading therefrom to such drain or place of outfall, *and to execute all such works as may be necessary in accordance with the by-laws and regulations at such owner's expense.*

(3) *If any building is, in the opinion of the commissioner, without sufficient means of effectual drainage, but no part thereof is situated within one hundred feet of a public drain or its place of outfall, the commissioner may by notice direct the*

owner of the said building to construct a drain leading therefrom to a point specified in such notice not being more than one hundred feet from some part of the said building or, at the commissioner's discretion, to construct a closed cess-pool of such material, dimensions and description, in such position and at such level as the commissioner thinks necessary and to construct a drain or drains emptying into such cess-pool and to execute all such works as may be necessary in accordance with the by-laws and regulations.

(4) *It shall not be lawful for the owner of any building constructed or re-constructed after the commencement of this Act to occupy it or cause or permit it to be occupied until he has obtained a certificate from the commissioner that the said building is provided with such means of drainage as appear to the commissioner to be sufficient.*

Commissioner's power to close or limit the use of existing private drains

205. (1) *Where a drain connecting any premises with a public drain or other place set apart by the corporation for the discharge of drainage is sufficient for the effectual drainage thereof and is otherwise unobjectionable, but is not, in the opinion of the commissioner, adapted to the general drainage system of the city, or of the part of the city in which such drain is situated, the commissioner, with the approval of the standing committee, may—*

(*a*) *subject to the provisions of subsection* (2) *close, discontinue or destroy the said drain and do any work necessary for that purpose ; or*

(*b*) *direct that such drain shall, from such date as he fixes in this behalf, be used for sullage and sewage only, or for unpolluted water only, and by notice require the owner of the premises to make, at his own expense, an entirely distinct drain for unpolluted water, or for sullage and sewage.*

(2) *No drain may be closed, discontinued or destroyed by the commissioner under clause* (*a*) *except on condition of his providing another drain as effectual for the drainage of the premises and communicating with a public drain or other place aforesaid and the expense of the construction of any drain so provided by the commissioner and of any work done under clause* (*a*) *shall be paid by the corporation.*

Commissioner's power to drain premises in combination.

206. (1) *When the commissioner is of opinion* that any group or block *of premises any part of which is situate within one hundred feet of a municipal drain, already existing or about to be constructed,*

may be drained more economically or advantageously in combination than separately, the *commissioner* may, with the approval of the standing committee, cause such group or block of *premises* to be drained *by such method as appears to the commissioner to be best suited therefor* and the expenses incurred by the *commissioner in so doing* shall be paid by the owners in such proportions as the standing committee may *think fit.*

(2) Not less than fifteen days before any work under this section is commenced, the *commissioner* shall give written notice to the owners of—

(*a*) the nature *of the intended* work,

(*b*) the estimated expenses thereof, *and*

(*c*) the proportion *of such expenses* payable by each owner.

(3) *The owners for the time being of the several premises constituting a group or block drained under sub-section* (1) *shall be the joint owners of every drain constructed, erected or fixed, or continued for the special use and benefit only of such premises and shall, in the proportion in which it is determined that they are to contribute to the expenses incurred by the commissioner under sub-section* (1), *be responsible for the expense of maintaining every such drain in good repair and efficient condition.*

Rights of owners and occupiers of premises to carry drains through land belonging to other persons.

207. (1) *If it shall appear to the commissioner that the most convenient means by which the owner of any premises can cause his drain to be connected with a public drain or other place set apart by the corporation for discharge of drainage is by carrying the same in, on, over, through, across or under any land belonging to some person other than the said owner of the premises to be drained, the commissioner may, after giving the owner of the land notice to show cause to the contrary within a period of four weeks may, if no objection is raised, or if any objection which is raised appears to him invalid or insufficient, by an order in writing authorize the said owner of the premises to be drained to construct the required drain in, on, over, through, across or under the said land in such manner as the commissioner shall think fit to allow.*

(2) *Every such order bearing the signature of the commissioner shall be a complete authority to the person in whose favour it is made, and to his agents and employees to enter upon the said land after*

seven days' notice in writing to the owner and at any time between 6 *A.M. and* 6 *P.M. and to execute the necessary work.*

(3) *Subject to all other provisions of this Act, the owner of any premises, or any agent or person employed by him for this purpose, may after obtaining a written order from the commissioner and after giving to the owner of any land wherein a drain has been already lawfully constructed for the drainage of his said premises seven days' written notice of his intention so to do, enter upon the said land, at any time between* 6 *A.M. and* 6 *P.M. and construct a new drain in the place of the existing drain or repair or alter any drain so constructed.*

(4) *In executing any work under this section, as little damage as possible shall be done, and the owner of premises for the benefit of which the work is done shall—*

(*a*) *cause the work to be executed with the least practicable delay;*

(*b*) *fill in, reinstate, and make good at his own cost and with the least practicable delay the ground or portion of any building or other construction opened, broken up or removed for the purpose of executing the said work;*

(*c*) *pay compensation to any person who sustains damage by the execution of the said work.*

(5) *If the owner of any land, in, on, over, through, across or under which a drain has been constructed under sub-section* (1) *whilst such land was not built upon, shall, at any time afterwards, desire to erect a building on such land the commissioner shall by notice require the owner of the premises for the benefit of which such drain was constructed to close, remove or divert it in such manner as shall be approved by the commissioner, and to fill in and restore the land to its former condition as if the drain had not been constructed; provided that no such requisition shall be made unless in the opinion of the commissioner it is necessary or expedient, in order to admit of the construction of the proposed building or the safe enjoyment thereof, that the drain be closed, removed or diverted.*

Commissioner's power to authorize person other than the owner of a drain to use the same or declare him to be a joint owner thereof.

208. (1) *Where the commissioner is of opinion, whether on receipt of an application or otherwise, that the most convenient means by which the owner of any premises can cause the drain of such premises to empty into a public drain or other place set apart by the corporation for the discharge of drainage is through a drain communicating*

with such public drain or place aforesaid, but belonging to some person other than the said owner, the commissioner after giving the owner of the drain a notice to show cause to the contrary within a period of four weeks, may, if no objection is raised or if any objection which is raised appears to him invalid or insufficient, by an order in writing, either authorize the said owner to use the drain or declare him to be a joint owner thereof, on such conditions as to the payment of rent or compensation and as to connecting the drain of the said premises with the communicating drain and as to the respective responsibilities of the parties for maintaining, repairing, flushing, cleansing and emptying the joint drain, or otherwise, as may appear to him equitable.

(2) *Every such order bearing the signature of the commissioner shall be a complete authority to the person in whose favour it is made, and to his agent and employees to enter upon the land in which the said drain is situate at any time between 6 A.M. and 6 P.M. after giving the owner of the drain seven days' notice in writing of his intention to so enter and after giving or tendering to him the compensation or rent specified in the said order and otherwise fulfilling as far as possible the conditions of the order and shall also be a complete authority subject to all provisions of this Act, to do all such things as may be necessary for—*

(a) connecting the two drains; or

(b) renewing, repairing, or altering the connection; or

(c) discharging any responsibility attaching to the person in whose favour the commissioner's order is made for maintaining, repairing, flushing, cleansing, or emptying the joint drain or any part thereof.

(3) *In respect of the execution of any work under sub-section* (2), *the person in whose favour the commissioner's order is made shall be subject to the same restrictions and liabilities which are specified in sub-section* (4) *of section* 207.

Building, etc., not to be erected without permission over drains.

209. (1) *Without the permission of the commissioner no person shall place or construct any fence, building, culvert, drain, drain-covering or other structure or any street, railway or cable over, under, in or across any public drain or stop up, divert, obstruct or in any way interfere with any public drain, whether it passes through public or private ground.*

(2) *The commissioner may remove or otherwise deal with anything placed or constructed in contravention of sub-section*

(1) *as he shall think fit, and the cost of so doing shall be recoverable from the owner thereof in the manner provided in section* 407.

Construction of culverts by owner or occupier.

210. (1) The *commissioner* may by notice *require* the owner or occupier of any building or land adjoining a public street to construct culverts *or drain-coverings* over the side channels or ditches at the entrances to the said building or land.

(2) Such culverts *or drain-coverings* shall be of the form and size and consist of such materials as may be specified in the said notice, and shall be maintained and kept free from all obstruction at the expense of the said owner or occupier.

Maintenance of troughs and pipes for catching water.

211. The owner or occupier of any building in a public street shall, within fifteen days after receipt of notice in that behalf from *the commissioner*, put up, and thenceforward maintain, proper troughs and pipes for catching and carrying the water from the roof and other parts of such building, and for discharging such water in such manner as the *commissioner* may *allow*.

Public Latrines.

Provision of public latrines.

212. The *commissioner* shall, as far as the means at his disposal permit, provide and maintain in proper and convenient places a sufficient number of public latrines and shall cause the same to be daily cleansed and kept in proper order.

Licensing of public latrines.

213. (1) The *commissioner* may license for any period not exceeding one year, the provision and maintenance of latrines for public use.

(2) No person shall keep a public latrine without a license under sub-section (1).

(3) Every licensee of a public latrine shall maintain it clean and in proper order.

Private Latrines.

Provision of latrines by owner or occupier.

214. The owner or occupier of every building shall, within fourteen days after receiving notice from the *commissioner*, provide a latrine or alter *or remove from an unsuitable to a more suitable place* any existing latrine in accordance with the direction contained in such notice, for the use of the persons employed in or about or occupying such building, and shall keep *it* clean and in proper *order;* and every owner or occupier of the ground on which any paracherry or block of huts stands shall provide such latrines as the *commissioner* may *by notice* require and *within*

such time as may be fixed in the notice for the use of the inhabitants of such paracherry or block of huts.

Provision of latrines and urinals for labourers.

215. Every person employing workmen, labourers or other persons exceeding twenty in number shall provide and maintain for the separate use of persons of each sex so employed latrines of such description and number *as the commissioner* may *by notice require, and within such time as may be fixed in the notice* and shall keep the same clean *and in proper order*.

Provision of latrines and urinals for markets, cart-stands, and cattle-stands.

216. Every owner or manager of a market, cart-stand, or cattle-stand shall, within fourteen days *after receiving* notice from the *commissioner*, provide and maintain for the separate use of persons of each sex latrines of such description and number and in such a position as the *commissioner* may require and shall keep the same clean *and in proper order*.

Latrines to be screened from view.

217. *All latrines shall be so constructed as to screen persons using the same* from the view of persons passing by or residing in the neighbourhood.

General Powers.

Power to carry wire, pipes, drains, etc., through private property subject to causing as little inconvenience as possible and paying for direct damage.

218. *The commissioner may carry any cable, wire, pipe, drain or channel of any kind to establish or maintain any system of drainage, water-supply or lighting, through, across, under or over any road, street or place laid out for a road or street and after giving reasonable notice to the owner or occupier through, across, under, over, or up the side of, any land or building in the city, and may place and maintain posts, poles, standards, brackets or other contrivances to support wires and lights on any pole or post in the city not owned by the Government of India and may do all acts necessary or expedient for repairing or maintaining any such cable, wire, pipe, drain, channel, post, pole, standard, bracket or other similar contrivance in an effective state for the purpose for which it is intended to be used, or for removing the same :*

Provided that such work shall be done so as to cause the least practicable nuisance or inconvenience to any person :

Provided further that the *commissioner* shall, with the sanction of the standing committee, pay compensation to any person who sustains damage by the exercise of such power.

Prohibition against making connection without permission.

219. (1) No person shall, without *the permission of the commissioner*, make any connection *with any municipal cable, wire, pipe, drain or channel or with the house-connection of any other person.*

(2) The *commissioner* may by notice require any connection made in contravention of sub-section (1) *to be demolished, removed, closed, altered or re-made.*

Power to require railway level, etc., to be raised or lowered.

220. If the corporation conduct any *pipe or* drain or other work connected with the *water-supply or* drainage of the city across a line of railway, *culvert, cable, or drain* they may, with the sanction of the *Governor in Council* and at the cost of the municipal fund, require the owners of *the same* to raise or lower the level thereof.

Powers of corporation in respect of works outside the city.

221. (1) *The corporation shall not undertake new works beyond the limits of the city without the sanction of the Governor in Council.*

(2) *The corporation may, in the execution and for the purpose of any works* beyond the limits of the city *sanctioned* by the *Governor in Council whether before or after the passing of this Act*, exercise all the powers which they may exercise within the city throughout the line of country through which conduits, *channels, pipes, lines of posts and wires and the like run, and* over any lake or reservoir from which a supply of water for the use of the city is derived, and over all lands at a distance not exceeding one thousand yards beyond the high-water level of *any* such lake or reservoir, *and over any lands used for sewage farms, sewage disposal tanks, filters and other works connected with the drainage of the city.*

(3) The magistrates *of the* district *in which such work lies* may exercise in respect of the work the same powers and jurisdiction *as the presidency magistrates* may under this Act exercise in respect of any work executed by *the corporation* within the city.

Chapter VIII.—Scavenging.

Provision of receptacles for rubbish and filth.

222. The *commissioner* shall provide or appoint, in proper and convenient situations, public receptacles, depôts and places for the temporary deposit or final disposal of rubbish, *filth and* carcasses of dead animals.

Public notice ordering deposit of rubbish and filth by occupier.

223. (1) The *commissioner* may by public notice direct that all rubbish *and filth* accumulating in any premises in any street or quarter of the city specified in the notice shall be collected by *the owner or* occupier of such premises, and deposited in a box or basket *or other receptacle*, of the kind specified in such notice, to be provided by such *owner or* occupier and kept at or near the premises.

(2) The *commissioner* may cause public dust-bins or other convenient receptacles to be provided at suitable intervals and in proper and convenient situations in any street or quarter in respect of which no notice issued under sub-section (1) is for the time being in force,

and may by public notice direct that all rubbish *and filth* accumulating in any premises, the entrance to which is situated within fifty yards of any such receptacle, shall be collected by *the owner or* occupier of such premises and deposited in such receptacle.

(3) The *commissioner* may by public notice direct that all rubbish *and filth* accumulating in any premises in any street or quarter in respect of which no notice issued under sub-section (1) or sub-section (2) is for the time being in force shall be collected by the owner or occupier of such premises, and deposited in some portion *thereof or of* the street on which they abut.

(4) The hours during which rubbish *and filth* are to be deposited as aforesaid shall be specified in any notice issued under this section.

Removal of rubbish and filth accumulating in large quantities on premises.

224. When any premises are used for carrying on any manufacture, trade or business *or in any way so that* rubbish *or filth* is accumulated in quantities which are, in the opinion of the *commissioner*, too considerable to be deposited in any of the methods prescribed by a notice issued under *section 223*, the *commissioner* may

(*a*) by notice *require* the *owner or* occupier of such premises to collect all rubbish *and filth* accumulating thereon, and to remove the same at such times, in such carts or receptacles, and by such routes as may be specified in the notice, to a public receptacle, depôt or place provided or appointed under section *222*; or

(*b*) after giving such *owner or* occupier notice of his intention, cause all rubbish *and filth* accumulated in such premises to be removed, and charge the said *owner or* occupier for such removal such periodical fee as may, with the sanction of the standing committee, be specified in the notice issued under clause (*a*).

Contract with occupier for removal of rubbish and filth.

225. The *commissioner* may contract with the *owner or* occupier of any *premises* to remove rubbish *or filth from such premises* on such terms as to time and period of removal and other matters as may seem suitable to the *commissioner*, and on payment of fees at such rate as *the council* may *determine*.

Provision for daily cleansing of streets and removal of rubbish and filth.

226. The *commissioner* shall provide—

(*a*) for the daily surface-cleansing of all *public* streets and the removal of the sweepings therefrom, and

(*b*) for the removal of—

(i) the contents of all receptacles and depôts and the accumulations at all places provided or appointed by him under section *222* for the temporary deposit of any of the things specified therein; and

(ii) all things deposited by *owners or* occupiers of premises in pursuance of any notice issued under section *223*.

Rights of property of corporation in things deposited in receptacles.

227. All things deposited in receptacles, depôts or places provided or appointed under section *222* shall be the property of the corporation.

Directions as to removal of rubbish and filth.

228. In cases not provided for by any notice issued under section *224*, the *commissioner* shall, with the sanction of the standing committee, *lay down*—

(*a*) the hours within which *rubbish and filth* may be removed, and

(*b*) the kind of cart or other receptacle in which *rubbish and filth* may be removed, and

(*c*) the route by which such carts or other receptacles shall be taken.

Maintenance of establishment for removal of rubbish and filth.

229. The corporation shall maintain an establishment under the control of the *commissioner* for the removal of *rubbish and filth* from latrines which are not connected with a drain.

Prohibition against accumulation of rubbish or filth on premises.

230. (1) No person who is bound by any notice issued under section *223* or section *224*, as the case may be, to collect and deposit or remove rubbish *or filth* accumulating on *any* premises shall allow the same so to accumulate for more than twenty-four hours.

Irregular methods of depositing rubbish or filth.

(2) No person shall deposit any rubbish *or filth* otherwise than as provided in a notice issued under section *223* or section *224*, as the case may be.

Irregular removal of rubbish or filth.

(3) No person shall remove *rubbish or filth* otherwise than to a receptacle, depôt or place provided or appointed for the purpose under section *222*, or otherwise than as *laid down* under section *228*.

Deposit of rubbish or filth in unauthorized place or manner.

(4) No person shall throw or place any rubbish *or filth*, as the case may be,

(*a*) in any place not provided or appointed for the purpose under section *222*, or

(*b*) in any way contrary to any direction given under section *223*.

Keeping rubbish or filth for more than twenty-four hours, or not in authorised place or manner.

(5) No owner or occupier of *any premises* shall keep or allow to be kept for more than twenty-four hours, or otherwise than in a proper receptacle, any rubbish *or filth on such premises or any place belonging thereto* or neglect to employ proper means to remove the *rubbish or* filth from *or to* cleanse such receptacle and to dispose of such *rubbish or filth* in the manner directed by the *commissioner*, or fail to comply with any requisition of the *commissioner* as to the construction, repair, paying or cleansing of any latrine *on or belonging to the premises*.

Sewage to flow in streets

(6) No owner or occupier shall allow the water of any sink, drain or *latrine* or the drainage from any stable or place, or any other *filth* belonging to him or being *on his premises or any place belonging thereto* to run down on, to, or be put upon, any street, or into any drain in or alongside of any street, except in such manner as shall prevent any avoidable nuisance from any such *filth* soaking into the walls or ground at the side of the said drain.

Chapter IX.—Streets.

Public Streets.

Vesting of public streets and their appurtenances in corporation.

231. All public streets in the city *not vested* in the Government, and the side-drains, pavements, stones and other materials thereof, and all erections, materials, implements and other things provided for such streets, and all trees, not being private property, growing thereon or by the side thereof, shall vest in the corporation.

Maintenance and repair of streets.

232. The corporation shall, at the cost of the municipal fund, cause the public streets to be maintained and repaired and may from the same fund meet the cost of all improvements *thereto* which are necessary or expedient for the public safety or convenience.

Powers of authorities in regard to streets.

233. (1) *The commissioner may, subject always to such sanction as may be required under chapter IV*,

(*a*) lay out and make new streets;

(*b*) construct bridges and sub-ways;

(*c*) turn, divert, or with the *special* sanction of the *council and* the Governor in Council, permanently close any public street or part thereof;

(*d*) widen, open, *extend* or otherwise improve any public street.

(2) Reasonable compensation shall be paid to the owners and occupiers of any land or buildings which are required for or affected by any such purposes.

Power to dispose of permanently closed streets.

234. (1) When any public street is permanently closed under section *233*, the corporation may, *if the sanction of the Governor in Council required by section 80* has *been given*, *dispose of* the site of so much *thereof* as is no longer required, *in accordance with the orders of the Governor in Council*, making due compensation to any person injured by such closing.

(2) In determining such compensation the court shall make allowance for any benefit accruing to the same premises or any adjacent premises belonging to the same owner from the construction or improvement of any other public street at or about the same time that the public street, on account of which the compensation is paid, is closed.

Acquisition of land and buildings for improvement of streets.

235. (1) The *commissioner* may, *subject always to such sanction as may be required under chapter IV*, acquire—

(*a*) any land required for the purpose of opening, widening, extending or otherwise improving any public street, or of making any new public street, and the buildings, if any, standing upon such land;

(*b*) *with the special sanction of the council* any land outside the proposed street alignment, with the buildings, if any, standing thereupon, which the *council* may consider it expedient to acquire:

Provided that, in any case in which it is decided to acquire any land under this sub-section, the owner of such land may retain it by paying to the corporation an annual sum to be fixed by the standing committee in that behalf, or a lump sum to be fixed by the standing committee, not being less than twenty-five times such annual sum.

(2) If any sum payable in pursuance of the proviso to sub-section (*1*) in respect of any land be not duly paid, *it* shall be recoverable in the manner provided by this Act for the collection of taxes, and, if not so recovered, the *commissioner* may enter upon the land, and sell *it*, with any erections standing thereon, by public auction, and may deduct the said sum and the expenses of the sale from the proceeds of the sale, and shall pay the balance (if any) to the defaulter.

(3) Any sum paid in pursuance of the proviso to sub-section (*1*) or recovered under sub-section (*2*) in respect of any land shall be left out of account in determining the annual value of such land for the purpose of assessing it to the *property tax*.

(4) Any land or building acquired under sub-section (*1*) *clause* (*b*) may be sold, leased or otherwise disposed of after public advertisement, and any conveyance made for that purpose may comprise such conditions as the *standing* committee think fit as to the removal of the existing building, if any, the description of new building (if any) to be erected, the period within which the new building (if any) shall be completed and any other similar matters.

(5) The standing committee may require any person to whom any land or building is transferred under sub-section (*4*) to comply with any conditions comprised in the said conveyance before it places him in possession of the land or building.

Defining the regular line of a street.

236. (*1*) *The standing committee may* (*a*) define *a line on each side of any public street;*

(*b*) *from time to time but subject in each case to its receiving the authority of the council in that behalf, define a fresh line in substitution for any line so defined or for any part thereof, provided that such authority shall not be accorded—*

(*i*) *unless, at least one month before the meeting of the council at which the matter is decided, public notice of the proposal has been given by the commissioner by advertisement in the local newspapers and in the Fort St. George Gazette, and special notice thereof, signed by the commissioner, has also been put up in the street or part of the street for which such fresh line is proposed to be defined; and*

(*ii*) *until the council have considered all objections to the said proposal made in writing and delivered at the office of the municipal secretary not less than three clear days before the day of such meeting.*

(*2*) *The lines for the time being defined shall be called "the regular lines of the street".*

Buildings not to be constructed within regular lines without permission.

237. *No person shall construct any portion of any building within the regular lines defined under section 236 except with the permission of the commissioner who shall in every case in which he gives such permission report his reasons in writing to the standing committee.*

Setting back projection buildings or walls.

238. (1) When any building or part thereof *abutting on a public street is within the regular lines of such street, the commissioner may, whenever it is proposed—*

(*a*) *to re-build such building or take it down to an extent exceeding one-half thereof above the ground level, such half to be measured in cubic feet; or*

(*b*) *to remove, re-construct or make any addition to any portion of such building which is within the regular lines of the street;*

in any order which he issues concerning the re-building, alteration or repair of such building, require such building to be set back to the regular line of the street.

(*2*) *When any building or any part thereof within the regular lines of a public street falls down or is burnt down or is, whether by order of the commissioner or otherwise, taken down, the commissioner may forthwith take possession on behalf of the corporation of the portion of land within the regular lines of the street theretofore occupied by said building and, if necessary, clear it.*

(3) *Land acquired under this section shall be deemed a part of the public street and shall vest in the corportion.*

(4) When any building is set back in pursuance of any requisition made under sub-section (1), the corporation shall forthwith make full compensation to the owner for any direct damage which he may sustain thereby.

Explanation.—The expression "direct damage" as used in sub-section (4) with reference to land, means the market value of the land taken and the depreciation, if any, in the ordinary market value of the rest of the land resulting from the area being reduced in size; but does not include damage due *to the prospective loss of* any particular use to which the owner may allege that he intended to put the land, although such use may be injuriously affected by the reduction of the site.

Setting buildings forward to improve line of street.

239. The *commissioner* may, upon such terms as *he* thinks fit, allow any building to be set forward for the purpose of improving the line of a public street *and may, with the sanction of the standing committee, by notice require any building to be so set forward in the case of re-construction thereof or of a new construction.*

Projected streets.

240. (1) The standing committee may prepare schemes and plans of proposed public streets, showing the direction of such streets, the street alignment and building line on each side of them, their intended width and such other details as may appear desirable.

(2) The width of such proposed streets shall not be less than forty feet, or in any area covered by huts, twenty feet:

Provided that this sub-section shall not apply in any case in which the street alignment runs along an existing street, and the standing committee considers it impracticable to widen the street to the extent of forty feet or twenty feet, as the case may be.

(3) It shall be the duty of the standing committee to lay out public streets in areas covered by huts, so far as may be practicable, both for the purpose of securing proper ventilation for huts in such areas, and in view to the contingency of masonry buildings being erected therein.

(4) When any plan has been prepared under sub-section (1), the street to which it refers shall be deemed to be a projected public street, and the provisions of section *238* shall apply to all buildings, so

far as they stand across the street alignment or building line of the projected street.

Watering of streets.

241. The *commissioner* shall, so far as he considers it requisite for the public convenience, cause the chief public streets to be watered, and for that purpose may provide such water-carts, animals and apparatus as he thinks necessary.

Temporary closure of streets.

242. The *commissioner* may by an order temporarily close any street *to traffic* for repair, or in order to carry out any work connected with drainage, water-supply or lighting or any of the purpose specified in schedule F:

Provided that such work shall be completed and such street re-opened *to* traffic with all reasonable speed.

Protection of appurtenances and materials of streets.

243. It shall not be lawful for any person, without the permission of the *commissioner*, to displace, take up or make any alteration in the fences, posts, pavement flags or other materials of any public street.

Private Streets.

Making of new private streets.

244. (1) Any person intending to make or lay out a new private street must send to the *commissioner* a written *application* with plans and sections showing the following particulars, namely—

(*a*) the intended level, *direction* and width of the street,

(*b*) the street alignment and the building line, and

(*c*) the arrangements to be made for levelling, paving, metalling, flagging, channelling, sewering, draining, *conserving* and lighting the street.

(2) The provisions of this Act and of any rules or by-laws made *under it* as to the level and width of public streets and the height of buildings abutting thereon shall apply also in the case of streets referred to in sub-section (1); and all the particulars referred to in that subsection shall be subject to approval by the standing committee.

(3) Within sixty days after the receipt of any *application under subsection (1)* the standing committee shall either sanction the making of the street *on such conditions as it may think* fit or disallow it, or ask for further information with respect to it.

(4) Such sanction may be refused—

(i) if the proposed street would conflict with any arrangements which have been made or which are in the opinion of

the standing committee likely to be made, for carrying out any general scheme of street improvement,

(ii) if the proposed street does not conform to the provisions of the Act, *rules and by-laws* referred to in sub-section (2) or

(iii) if the proposed street is not designed so as to connect at one end with a street which is already open.

(5) *No person shall make or lay out any new private street without or otherwise than in conformity with the orders of the standing committee.* If further information is asked for no steps shall be taken to make or lay out the street until orders have been passed upon receipt of such information.

Provided that the passing of such orders s all not in any case be delayed for more than sixty days after the standing committee has received all the information which it considers necessary to enable it to deal finally with the said application. Any application not disallowed within a period of one hundred and twenty days from the date of receipt by the Commissioner shall be deemed to have been sanctioned.

Alteration or demolition of street made in breach of section 244.

245. If any person makes or lays out any street referred to in section *244*, without *or otherwise than in conformity with the orders of the standing committee*, the *commissioner* may, whether or not the offender be prosecuted under this Act, by notice—

(*a*) require the offender to show sufficient cause, by a written statement signed by him and sent to the commissioner on or before such days as may be specified in the notice, why such street should not be altered to the satisfaction of the *commissioner*, or if such alteration be impracticable, why such street should not be demolished, or

(*b*) require the offender to appear before the *commissioner* either personally or by a duly authorised agent, on such day and at such time and place as may be specified in the notice, and show cause as aforesaid.

Power of commissioner to order work to be carried out or to carry it out himself in default.

246. (1) If any private street or part thereof is not levelled, paved, metalled, flagged, channelled, drained, *conserved*, *or* lighted to the satisfaction of the *commissioner*, he may by notice require the owners or occupiers of buildings or lands fronting or abutting on such street or part thereof, to carry out any work which

in his opinion may be necessary, and within such time as may be specified in such notice.

(2) If such work is not carried out within the time specified in the notice, the *commissioner* may, if he thinks fit, execute *it* and the expenses incurred shall be paid by the owners or occupiers in default according to the frontage of their respective buildings or lands and in such proportion as may be settled by the *commissioner*.

Right of owners to require streets to be declared public.

247. If any street has been levelled, paved, metalled, flagged, channelled, drained, *conserved* and lighted under the provisions *of* section *246*, such street shall, on the requisition of not less than three-fourths of the owners thereof, be declared a public street.

Encroachments on streets.

Prohibition against obstructions in streets.

248. No one shall build any wall or erect any fence or other obstruction, encroachment *or projection* in *or over* any street except as hereinafter provided.

Prohibition and regulation of doors, ground-floor windows and bars opening outwards.

249. (1) *No door, gate, bar, or ground-floor window shall without a license from the commissioner be hung or placed so as to open outwards upon any street.*

(2) *The commissioner may by notice require the owner of such door, gate, bar, or window to alter it so that no part thereof when open shall project over the street.*

Removal of encroachments.

250. (1) The *commissioner* may *by notice require* the owner or occupier of any *premises* to remove or alter any projection, encroachment or obstruction (*other than a door, gate, bar, or ground-floor window*) *situated* against or in front of such *premises and* in *or over* any street.

(2) If the owner or occupier of the *premises* proves that any such projection, encroachment or obstruction *has existed for a period sufficient under the law of limitation to give him a prescriptive title* or that it was erected with the consent of any municipal authority duly empowered in that behalf, *and that the period, if any, for which the consent is valid, has not expired*, the corporation shall make reasonable compensation to every person who suffers damage by the removal or alteration of the same.

Powers to allow certain projections and erections.

251. (1) The *commissioner* may grant *a license subject to such conditions and restrictions as he may think fit*—

(*a*) to the owner or occupier of any building or land in a street, to put up

verandahs, balconies, sunshades, weather-frames and the like, to project over the *street, or in streets in which the construction of arcades has been sanctioned by the council, to put up an arcade:* or to construct any step or drain-covering necessary for access to the building or land; *or*

(*b*) with the concurrence of the commissioner of police, for any temporary *construction* in a street on occasions of festivals and ceremonies.

Provided that *a license under this section* shall in no case be granted if the projection, or erection, as the case may be, is likely to cause public inconvenience.

(2) *On expiry of any period for which a license has been granted under this section, the commissioner may without notice cause any construction put up under clause* (*a*) *or* (*b*) *of sub-section* (1) *to be removed and the cost of so doing shall be recoverable from the person to whom the license was granted in the manner provided in section 407. The commissioner may also sell the materials of such construction and shall in that case apply the proceeds in or towards payment of the expenses incurred and restore any surplus accruing from such sale to the owner or other person entitled thereto on demand made within twelve months from the date of sale. If no demand is made such surplus shall be forfeited to the corporation.*

Precautions during repair of streets.

252. (1) The *commissioner* shall during the construction or repair of any street, drain or premises vested in the corporation,

(*a*) cause the same to be fenced and guarded,

(*b*) take proper precautions against accident by shoring up and protecting the adjoining buildings, and

(*c*) cause such bars, chains or posts to be fixed across or in any street in which any such work is under execution as are necessary in order to prevent the passage of vehicles or animals and avert danger.

(2) The *commissioner* shall cause such drain, street or premises to be sufficiently lighted or guarded during the night while under construction or repair.

(3) The *commissioner* shall, with all reasonable speed, complete the said work, fill in the ground, and repair the said drain, street or premises, and carry away the rubbish occasioned thereby.

Prohibition against removal of bars and lights.

253. No person shall without lawful authority remove any bar, chain, post, or shoring timber or remove or extinguish any light set up under section *252*.

Making holes and causing obstruction.

254. (1) No person shall *wilfully* make a hole or cause any obstruction in any street unless he previously obtains the permission of the *commissioner* and complies with such conditions as he may impose.

(2) When such permission is granted, such person shall, at his own expense, cause such hole or obstruction to be sufficiently fenced and enclosed, until the hole or obstruction is filled up or removed and shall cause such hole or obstruction to be sufficiently lighted during the night.

(3) *If any obstruction is caused in any street by the fall of structures, trees, or fences, the owner or occupier of the premises concerned shall within twelve hours of the occurrence of such fall, or within such further period as the commissioner may by notice allow, clear the street of such obstruction.*

License for work on buildings likely to cause obstruction.

255. If any person intends to construct or demolish any building or to alter or repair the outward part thereof, and if any street or foot-way is likely to be obstructed or rendered inconvenient by means of such work, he shall first obtain a license from the *commissioner* in that behalf and shall also—

(*a*) cause the said building to be fenced and guarded,

(*b*) sufficiently light *it* during the night, and

(*c*) take proper precautions against accidents.

during such time as the public safety or convenience requires.

Naming streets and Numbering Buildings.

Naming of public streets.

256. (1) *The council shall give names to new public streets and may alter the name of any public street.*

(2) The *commissioner* shall cause to be put up or painted in English and in at least one vernacular language on a conspicuous part of some building, wall, or place, at or near each end, corner or entrance of every public street, the name by which *it* is to be known.

(3) No person shall without lawful authority destroy, pull down or deface any such name or put up any name different from that put up by order of the *commissioner*.

Numbering of buildings.

257. (1) The *commissioner* may cause a number to be affixed to the side or outer door of any building, or to some place at the entrance of the enclosure thereof.

(2) No person shall without lawful authority destroy, pull down or deface any such number.

(3) When a number has been affixed under sub-section (1), the owner of the building shall be bound to maintain such number and to replace it if removed or defaced; and if he fails to do so, the *commissioner* may by notice require him to replace *it*.

Chapter X.—Building Regulations.

General Powers.

258. (1) *The Governor in Council may make rules—*

(a) for the regulation or restriction of the use of sites for building, and

(b) for the regulation or restriction of building.

(2) Without prejudice to the generality of the power conferred by sub-section (1), clause (a), rules made under that clause may provide—

(a) that no insanitary or dangerous site shall be used for building, and

(b) that no site shall be used for the construction of a building intended for public worship if the construction of the building thereon will wound the religious feelings of any class of persons.

(3) Without prejudice to the generality of the power conferred by sub-section (1), clause (b), rules made under that clause may provide for the following matters:—

(a) information and plans to be submitted together with applications for permission to build;

(b) height of buildings, whether absolute or relative to the width of streets;

(c) level and width of foundation, level of lowest floor and stability of structure;

(d) number and height of stories composing a building and height of rooms;

(e) provision of sufficient open space external or internal, and adequate means of ventilation;

(f) provision of means of egress in case of fire;

(g) provision of secondary means of access for the removal of house refuse;

(h) materials and methods of construction of external and party walls, roofs and floors;

(i) position, materials and methods of construction of hearths, smoke-escapes, chimneys, staircases, latrines, drains, cess-pools;

(j) paving of yards;

(k) restrictions on the use of inflammable materials in building; and

(l) in the case of wells, the dimensions of the well, the manner of enclosing it, and if the well is intended for drinking purposes, the means which shall be used to prevent pollution of the water.

(4) No piece of land shall be used as a site for the construction of a building, and no building shall be constructed or re-constructed otherwise than in accordance with the provisions of this part and of any rules or by-laws made under this Act relating to the use of building-sites or the construction or re-construction of buildings.

Power of corporation to regulate future construction of certain classes of buildings in particular streets or localities.

259. (1) The Council may, give public notice of their intention to declare—

(*a*) that, in any streets or portions of streets specified in the notice,

(i) continuous building will be allowed,

(ii) the elevation and construction of the frontage of all masonry buildings thereafter constructed or re-constructed shall, in respect of their architectural features, be such as the standing committee may consider suitable to the locality, or

(*b*) that in any localities specified in the notice, the construction of only detached buildings will be allowed, or

(*c*) that in any streets, portions of streets or localities specified in the notice, the construction of shops, ware-houses, *factories*, huts, *or buildings of a specified architectural character or buildings destined for particular uses* will not be allowed without the special permission of the standing committee.

(2) No objections to any such declaration shall be received after a period of three months from the publication of such notice.

(3) The standing committee shall consider all objections received within the said period and *may then confirm the declaration, and, before doing so, may modify it, but not so as to extend its effect.*

(4) *The commissioner shall publish any declaration so confirmed and* it shall take effect from the date of publication.

(5) No person shall, *after the date of publication of such declaration*, construct or re-construct any building in contravention of any such declaration.

Buildings at corner or streets.

260. (1) *The Council may require any building intended to be erected at the corner of two streets to be rounded off or splayed off to such height and to such extent otherwise as they may determine, and may acquire such portion of the site at the corner as they may consider necessary for public convenience or amenity.*

(2) *For any land so acquired the corporation shall pay compensation.*

(3) *In determining such compensation the court shall make allowance for any benefit accruing to the same premises from the improvement of the streets.*

Prohibition against use of inflammable materials for buildings without permission.

261. No external roof, verandah, pandal or wall of a building shall be constructed or re-constructed of grass, leaves, mats, or other inflammable materials except with the permission of the *commissioner*.

Prohibition against constructing doors, ground-floor windows and bars so as to open outwards.

262. No door, gate, bar or ground-floor window which opens on any public street shall be *constructed or re-constructed* so as to open outwards *except with the commissioner's license under section 249*.

Masonry buildings.

Application to construct or re-construct masonry building.

263. (1) If any person intends to construct or re-construct a masonry building, he shall send to the *commissioner*—

(*a*) an application in writing for approval of the site, together with a site-plan of the land, and

(*b*) an application in writing for permission to execute the work together with a *ground* plan, elevations *and* sections *of the building* and *a* specification of the work.

(2) Every document furnished under sub-section (1) shall contain the particulars and be prepared in *such manner as may be required under rules or by-laws.*

Necessity for prior approval of the site.

264. The *commissioner* shall not grant permission to construct or re-construct a masonry building unless and until he has approved of the site on an application made under section *263*.

Prohibition against commencement of work without permission.

265. The construction or re-construction of a masonry building shall not be begun unless and until the *commissioner* has granted permission for the execution of the work.

Period within which commissioner is to signify approval or disapproval.

266. Within thirty days after the receipt of any application made under section *263* for approval of a site, or of any information or further information required under *rules or by-laws* or within fifteen days after the *commissioner* has been satisfied that there are no objections which may lawfully be taken to the approval of the site, the *commissioner* shall, by written order, either approve the site or refuse on one or more of the grounds mentioned in section *270* to approve the site:

Provided that *the passing* of such order shall not in any case be delayed for more than thirty days after the *commissioner* has received all the information which he considers necessary to enable him to deal finally with the application.

Period within which commissioner is to grant or refuse to grant permission to execute work.

267. Within thirty days after the receipt of any application made under section *263* for permission to execute any work or of any information or of documents or further information or documents required under *rules or by-laws* or within fifteen days after the *commissioner* has been satisfied that there are no objections which may lawfully be taken to the grant of permission to execute the work, the *commissioner* shall, by written order, either grant *such* permission or refuse on one or more of the grounds mentioned in section *270* or section *271* to grant *it*:

Provided that the said period of thirty days shall not, in any of the cases mentioned in this section, begin to run until the site has been approved under section *266*:

Provided also that the making of such order shall not in any case be delayed for more than thirty days after the *commissioner* has received all the information which he considers necessary to enable him to deal finally with the application.

Record of reasons when approval or permission is refused and appeal against refusal.

268. (1) Whenever the *commissioner* refuses to approve a building-site for a masonry building, or to grant permission to construct or re-construct a masonry building, he shall state specifically the grounds for such refusal, and the applicant may appeal to the standing committee against such refusal.

(2) The decision of the standing committee shall be final.

(3) If the standing committee reject any such appeal, they shall, by written order, specifically state the grounds for such rejection.

Reference to standing committee if commissioner delays grant or refusal of approval or permission.

269. (1) If, within the period *laid down* in section *266* or section *267*, as the case may be, the *commissioner* has neither given nor refused his approval of a building-site, or his permission to execute any work, as the case may be, the standing committee shall be bound, on the written request of the applicant, to determine by written order, immediately on the expiration of such period, whether such approval or permission should be given or not.

(2) If the standing committee do not, within fifteen days from the receipt of such written request, determine whether such approval or permission should be given or not, such approval or permission shall be deemed to have been given; and the applicant may proceed to execute the work, but not so as to contravene any of the provisions of this Act or any rules or by-laws made *under this Act*.

Grounds on which approval of site for, or license to construct or re-construct masonry building, may be refused.

270. The only grounds on which approval of a site for the construction or re-construction of a masonry building or permission to construct or re-construct a masonry building, may be refused, are the following, namely—

(1) that the work *or the use of the site for the work* or any of the particulars comprised in the site-plan, *ground-plan*, elevations, sections, or specification would contravene some specified provision of *any law* or some specified order, rule, or by-law made *under any law*;

(2) that the application for such permission does not contain the particulars or is not prepared in the manner *required under rules or by-laws*;

(3) that any of the documents referred to in section *263* have not been signed as *required under rules or by-laws*;

(4) that any information or documents required by the *commissioner* under the *rules or by-laws* has or have not been duly furnished.

Special powers for suspending or granting permission to construct masonry buildings.

271. Notwithstanding anything contained in section 270—

(*a*) if any street shown in the site-plan is an intended private street, the *commissioner* may at his discretion refuse to grant permission to construct a masonry building, or to convert one or more huts or temporary structures into a masonry building until the street is commenced or completed, and

(*b*) the *commissioner* may for special reasons grant permission to construct a masonry building, or to convert one or more temporary structures into a masonry building, on any site without reference to its position in relation to any street.

Lapse of permission if no acted upon within one year.

272. If the construction or re-construction of any masonry building is not commenced within one year after the date on which permission was given to execute the work, the work shall not be commenced until a fresh application has been made and a fresh permission granted under this chapter.

Inspection by commissioner.

273. The *commissioner* may inspect any masonry building during the construction or re-construction thereof, or within one month from the date of receipt of the notice given under section *122*.

Power of commissioner to require alteration of work.

274. (1) If the *commissioner* finds that the work—

(*a*) is otherwise than in accordance with the plans which have been approved, or

(*b*) contravenes any of the provisions of this Act or any by-law, rule, order or *declaration* made *under this Act*,

he may by notice require the owner of the building within a period stated either—

(i) to make such alterations as may be specified in the said notice with the object of bringing the work into conformity with the said plans or provisions, or

(ii) to show cause why such alterations should not be made.

(2) If the owner does not show cause as aforesaid he shall be bound to make the alterations specified in such notice.

(3) If the owner shows cause as aforesaid the *commissioner* shall by an order cancel the notice issued under sub-section (1), or confirm the same subject to such modifications as he may think fit.

(4) An appeal shall lie to the standing committee from any requisition made under sub-section (1) or order passed under sub-section (3).

(5) The decision of the standing committee shall be final.

Stoppage of work endangering human life.

275. Notwithstanding anything contained in any of the preceding sections, the commissioner may at any time stop the construction or re-construction of any masonry building if in his opinion the work in progress endangers human life.

Wells.

Application of certain sections to wells.

276. The provisions of section *263*, section *264*, section *265*, section *272*, section *273*, section *274* and section *275* shall, *so far as may be*, be held to apply to a well.

Huts.

Application to construct or re-construct huts.

277. (1) Every person who intends to construct or re-construct a hut shall send to the commissioner—

(*a*) an application for permission to execute the work, and

(*b*) a site-plan of the land.

(2) Every such application and plan shall contain the particulars and be prepared in the manner *required under rules or by-laws*.

Prohibition against commencement of work without permission.

278. The construction or re-construction of a hut shall not be commenced unless and until the *commissioner* has granted permission for the execution of the work on an application sent to him under section *277*.

Period within which commissioner is to grant or refuse to grant permission to execute the work.

279. Within fourteen days after the receipt of any application made under section *277* for permission to construct or re-construct a hut, or of any information or plan or further information or fresh plan required under *rules or by-laws*, or within fourteen days after the *commissioner* has been satisfied that there are no objections which may lawfully be taken to the execution of the work, the *commissioner* shall, by written order, either grant such permission or refuse on one or more of the grounds mentioned in section *282* to grant it:

Provided that the making of such order shall not in any case be delayed for more than fourteen days after the *commissioner* has received all the information which he considers necessary to enable him to deal finally with the application.

Record of reasons when permission is refused and appeal against refusal.

280. (1) Whenever the *commissioner* refuses to grant such permission as aforesaid, he shall state specifically the grounds for such refusal, and the applicant may appeal to the standing committee against such refusal.

(2) The decision of the standing committee shall be final.

(3) If the standing committee reject any such appeal, they shall, by written order, specifically state the grounds for such rejection.

Reference to standing committee if commissioner delays grant or refusal of permission.

281. (1) If within the period *laid down in* section *279*, the *commissioner* has neither granted nor refused to grant permission to construct or re-construct a hut, the standing committee shall be bound on the written request of the applicant, to determine by written order immediately on the expiration of such period, whether such permission should be granted or not.

(2) If the standing committee do not, within thirty days from the receipt of such written request, determine whether such permission should be granted or not, such permission shall be deemed to have been granted; and the applicant may proceed to execute the work but not so as to contravene any of the provisions of this Act or any rules or by-laws made *under this Act*.

Grounds on which permission to construct or re-construct hut may be refused.

282. The only grounds on which permission to construct or re-construct a hut may be refused are the following, namely:—

(1) that the work *or the use of the site for the work* would contravene some specified provision of *any law* or some specified order, rule, by-law *or declaration* made *under any law*;

(2) that the application for permission does not contain the particulars or is not prepared in the manner *required under rules or by-laws*;

(3) that any information or plan required by the *commissioner* under *rules or by-laws* has not been duly furnished.

Lapse of permission if not acted upon within six months.

283. If the construction or re-construction of any hut is not commenced within six months after the date on which permission was given to execute the work, the work shall not be commenced until a fresh application has been made and a fresh permission granted under this chapter.

External walls, alterations and additions.

Maintenance of external walls in repair.

284. The owner or occupier of any *building* adjoining a public street shall keep the external part thereof in proper repair with lime-plaster or other material to the satisfaction of the *commissioner*.

Application of provisions to alterations and additions.

285. (1) The provisions of this chapter and of any rules or by-laws made under this Act relating to construction and re-construction of buildings shall also be applicable to any alteration thereof or addition thereto:

Provided that works of necessary repair which do not affect the position or dimensions of a building *or any room therein* shall not be deemed an alteration or addition for the purpose of this section.

(2) If any question arises as to whether any addition or alteration is a necessary repair not affecting the position or dimensions of a building *or room* such question shall be referred to the standing committee, whose decision shall be final.

Powers of commissioner.

Demolition or alteration of building work unlawfully commenced, carried on or completed.

286. (1) If the *commissioner* is satisfied—

(i) that the construction or re-construction of any building—

(*a*) has been commenced without obtaining the permission of the *commissioner* or (where an appeal or reference has been made to the standing committee) in contravention of any order passed by the standing committee, or

(*b*) is being carried on, or has been completed otherwise than in accordance with the *plans or* particulars on which such permission or order was based, or

(*c*) is being carried on or has been completed in breach of any of the provisions of this Act or of any rule or by-law made *under this Act* or of any direction or requisition lawfully given or made under this Act or such rules or by-laws, or

(ii) that any alterations required by any notice issued under section *274* have not been duly made, or

(iii) that any alteration of or addition to any building or any other work made or done for any purpose in, to, or upon any building, has been commenced or is being carried on or has been completed in breach of section *285*,

he may make a provisional order requiring the owner *or the builder* to demolish the work done, or so much of it as, in the opinion of the *commissioner*, has been unlawfully executed, or to make such alterations as may, in the opinion of the *commissioner*, be necessary to bring the work into conformity with the Act, by-laws, rules, direction or requisition as aforesaid, or with the plans or particulars on which such permission or order was based, *and may also direct that until the said order is complied with the owner or builder shall refrain from proceeding with the building*.

(2) The *commissioner* shall serve a copy of the provisional order made under sub-section (1) on the owner of the building together with a notice requiring him to show cause within a reasonable time to be named in such notice why the order should not be confirmed.

(3) If the owner fails to show cause to the satisfaction of the *commissioner*, the *commissioner* may confirm the order, *with any modification he may think fit to make*, and such order shall then be binding on the owner, provided that an appeal against any order made permanent under this sub-section shall lie to the standing committee, whose decision shall be final.

Exemptions..

Exemptions.

287. The following buildings shall be exempted from the provisions of this chapter other than sections *261* and *262*:—

(*a*) any building constructed and used, or intended to be constructed and used, exclusively for the purpose of a plant-house, summer-house (not being a dwelling-house), poultry-house or aviary, provided the building be wholly detached from, and situated at a distance of at least ten feet from, the nearest adjacent building, and

(*b*) any building constructed or intended to be constructed by, or with the sanction of, the *council* or the standing committee for use solely as a temporary hospital for the reception and treatment of persons suffering from any dangerous disease.

Chapter XI.—Nuisances.

Dangerous structures, trees and places.

Precautions in case of dangerous structures.

288. (1) *If any structure be deemed by the commissioner to be in a ruinous state and dangerous to passers-by or to the occupiers of neighbouring structures the commissioner may by notice require the owner to fence off, take down, secure or repair such structure so as to prevent any danger therefrom.*

(2) *If immediate action is necessary the commissioner shall himself before giving such notice or before the period of such notice expires fence off, take down, secure or repair such structure or fence off a part of any street or take such temporary measures as he thinks fit to prevent danger and the cost of doing so shall be recoverable from the owner in the manner provided in section* 407.

(3) *If in the commissioner's opinion the said structure is imminently dangerous to inmates thereof, the commissioner shall order the immediate evacuation thereof and any person disobeying may be removed by any police officer.*

Precautions in case of dangerous trees.

289. (1) *If any tree or any branch of a tree or the fruit of any tree be deemed by the commissioner to be likely to fall and thereby to endanger any person or any structure the commissioner may by notice require the owner of the said tree to secure, lop or cut down the said tree so as to prevent any danger therefrom.*

(2) *If immediate action is necessary the commissioner shall himself before giving such notice or before the period of such notice expires secure, lop or cut down the said tree or remove the fruit thereof or fence off a part of any street or take such other temporary measures as he thinks fit to prevent danger, and the cost of so doing shall be recoverable from the owner of the tree in the manner provided in section* 407.

Precautions in case of dangerous tanks, wells, holes etc.

290. (1) If any tank, pond, well, hole, *stream, dam, bank,* or other place *be deemed by the commissioner to be* for want of sufficient repair, protection or enclosure dangerous to the *passers-by*, or to persons living in the neighbourhood, the *commissioner* may by notice require the owner to fill in, *remove*, repair, protect or enclose *the same so as to prevent any danger therefrom.*

(2) *If immediate action is necessary he shall before giving such notice or before the period of notice expires himself take such temporary measures as he thinks fit to prevent danger and the cost of doing so shall be recoverable from the owner in the manner provided in section* 407.

Precautions against fire.

291. (1) *The commissioner may by notice require the owner of any structure, booth or tent partly or entirely composed of, or having any external roof, verandah, pandal or wall partly or entirely composed of, cloth, grass, leaves, mats or other highly inflammable materials to remove or alter such tent, booth, structure, roof, verandah, pandal or wall, or may grant him permission to retain the same on such conditions as the commissioner may think necessary to prevent danger from fire.*

(2) *The commissioner may by notice require any person using* any place for the storage for private use of timber, firewood, or other combustible things to take special steps to guard against *danger from* fire.

(3) *Where the commissioner is of opinion that the means of egress from any building are insufficient to allow of safe exit in the event of fire, he may, with the sanction of the standing committee, by notice require the owner or occupier of the building to alter or re-construct any staircase in such manner or to provide such additional or emergency staircases as he may direct; and when any building, booth or tent is used for purposes of public entertainment he may require, subject to such sanction as aforesaid, that it shall be provided with an adequate number of clearly indicated exits so placed and maintained as readily to afford the audience ample means of safe egress, that the seating be so arranged as not to interfere with free access to the exits, and that the gangways, passages and staircases leading to the exits shall during the presence of the public be kept clear of obstructions.*

Control over waters, etc.

Prohibition of construction of wells, tanks, etc., without the commissioners' permission.

292. (1) *No new well, tank, pond, cistern, fountain, or the like shall be dug or constructed without the permission of the commissioner.*

(2) *The commissioner may grant permission, with or without conditions, or may, for reasons to be recorded by him, refuse it.*

(3) *If any such work is begun or completed without such permission, the commissioner may either—*

(*a*) *by notice require the owner or other person who has done such work to fill up or demolish such work in such manner as the commissioner shall direct or*

(*b*) *grant permission to retain such work, but such permission shall not exempt such owner from proceedings for contravening the provisions of sub-section* (1).

Power to order filling in of pools, etc., which are a nuisance and regulation of agriculture within city.

293. (1) *If in the opinion of the commissioner*

(*a*) *any pool, ditch, tank, well, pond, bog, swamp, quarry-hole, drain, cess-pool, pit, watercourse, or any collection of water, or*

(*b*) *any land on which water may at any time accumulate*

is or is likely to become a breeding-place of mosquitoes or in any other respect a nuisance, the commissioner may, by notice require the owner thereof to fill up, cover over, weed and stock with larvicidal fish, petrolize, drain or drain off the same in such manner and with such materials as the commissioner shall direct, or to take such order with the same for removing or abating the nuisance as the commissioner shall direct.

(2) *If an owner on whom a requisition is made under sub-section* (1) *to fill up, cover over, or drain off a well, delivers to the commissioner, within the time fixed for compliance therewith, written objections to such requisition, the commissioner shall report such objections to the standing committee and shall make further inquiry into the case, and he shall not institute any prosecution under section* 412 *for failure to comply with such requisition except with the approval of the standing committee, but the commissioner may nevertheless, if he deems the execution of the work called for by such requisition to be of urgent importance, proceed in accordance with section* 403 *and pending the standing committee's disposal of the question whether the said well shall be permanently filled up, covered over, or otherwise dealt with, may cause such well to be securely covered over so as to prevent the ingress of mosquitoes and in every such case the commissioner shall determine with the approval of the standing committee, whether the expenses of any work already done as aforesaid shall be paid by such owner or by the commissioner out of the municipal fund or shall be shared and, if so, in what proportions.*

(3) *On the report of the health officer, that the cultivation of any description of crop, or the use of any kind of manure, or the irrigation of land in any place within the limits of the city is injurious to the public health, the council may, with the previous sanction of the Governor in Council, by public notice regulate or prohibit the cultivation, use of manure, or irrigation so reported to be injurious:*

Provided that when such cultivation, use of manure, or irrigation has been practised during the five years preceding the date of such public notice with such continuity as the ordinary course of husbandry admits of, compensation shall be paid from the municipal fund to all persons interested for any damage caused to them by absolute prohibition.

Power to order cleansing of insanitary private tank or well used for drinking.

294. (1) If any private tank, well or other place, the water of which is used for drinking, is not maintained in a sanitary condition, the *commissioner* may by notice require the owner or person having control thereof to cleanse the same in such manner as *the commissioner may direct* and may also require the said owner or person to protect the same from pollution in such manner as may be provided in the notice.

(2) If the water of any private tank, well, or other place which is used for drinking, is proved to the satisfaction of the *commissioner* to be unfit for that purpose, the *commissioner* may by notice require the owner or person having control thereof to—

(*a*) refrain from using or permitting the use of such water, or

(*b*) close *or fill up* such place or enclose *it with a substantial wall or fence.*

Duty of commissioner in respect of public well or receptacle of stagnant water.

295. If it appears to the *commissioner* that any public well or receptacle of stagnant water is likely to be injurious to health or offensive to the neighbourhood, he shall cause the same to be cleansed, drained, or filled up.

Prohibition against or regulation of washing animals or clothes or fishing in river or estuary.

296. The *commissioner* may *regulate or* prohibit *the washing of animals, clothes or other things or* fishing in any river or estuary within the city *in the interests of the public health.*

Prohibition against contaminating water-supply.

297. It shall not be lawful for any person to—

(*a*) bathe in any tank, reservoir, conduit, *fountain, well* or other place set apart by the corporation, *or* by the owner thereof, for drinking purposes;

(*b*) wash or cause any animal or *thing* to be washed in any such place;

(*c*) throw, put or cause any animal, or thing to enter into the water in any such place; or

(*d*) cause or suffer to drain into or upon any such place, or cause or suffer anything to be brought thereinto or do anything, whereby the water may be fouled or corrupted.

Control over abandoned lands, untrimmed hedges, etc.

Untenanted buildings or lands.

298. If any building or land, by reason of abandonment, disputed ownership or other cause remains untenanted and thereby becomes a resort of idle and disorderly persons or in the opinion of the *commissioner* becomes a nuisance, the *commissioner* may after due inquiry by notice require the owner or person claiming to be the owner to secure, enclose, clear or cleanse the same.

Removal of filth or noxious vegetation.

299. The *commissioner* may by notice require the owner or occupier of any building or land which is in a filthy or unwholesome state, or overgrown with prickly-pear or other noxious vegetation to cleanse, clear or otherwise put the same in proper state within twenty-four hours or such longer period *and in such manner* as may be specified in the notice

Fencing of buildings or lands and pruning of hedges and trees.

300. The *commissioner* may by notice require the owner or occupier of any building or land *near a public street* to—

(*a*) fence the same to the satisfaction of the *commissioner; or to*

(*b*) trim or prune any hedges bordering on the *said* street so that they may not exceed such height from the level of the adjoining roadway as the *commissioner* may determine; *or to*

(*c*) cut and trim any *hedges or* trees overhanging the *said* street and obstructing *it or the view of traffic* or causing *it* damage; *or to*

(*d*) *lower an enclosing wall or fence which by reason of its height and situation obstructs the view of traffic so as to cause danger.*

Control over insanitary buildings.

Lime-washing and cleansing of buildings.

301. The *commissioner* if it appears to him necessary for sanitary purposes so to do may by notice *require the owner or* occupier of any building to lime-wash or otherwise cleanse the building inside and outside in the manner and within a period to be specified in the order.

Further powers with reference to insanitary buildings.

302. (1) Whenever the *commissioner* considers—

(*a*) that any building *or portion thereof* is, by reason of its having no plinth or having a plinth of insufficient height, or

by reason of the want of proper drainage or ventilation or by reason of the impracticability of cleansing, attended with *danger* of disease to the occupiers thereof or to the inhabitants of the neighbourhood, or is for any reason likely to endanger the public health or safety, or

(*b*) that *a* block *or group* of buildings is, for any of the said reasons, or by reason of the manner in which the buildings are crowded together, attended with such risk as aforesaid,

he may *by* notice *require* the owners or occupiers *of such buildings or portions of buildings* or at his option, the owners of the land occupied by such buildings, or *portions of buildings*, to execute such works or to take such measures as he may deem necessary for the prevention of such *danger.*

(2) *No person shall be entitled to compensation for damages sustained by reason of any action taken under or in pursuance of this section save when a building is demolished in pursuance of an order made hereunder, or so far demolished as to require reconstruction, in which cases the corporation shall make reasonable compensation to the owner thereof.*

(3) *When any building is entirely demolished under this section and the demolition thereof adds to the value of other buildings in the immediate vicinity, the owners of such other buildings shall be bound to contribute towards the compensation payable to the owner of the first named building in proportion to the increased value acquired by their own property to the full amount of such increased value.*

(4) *When any building is so far demolished under this section as to require reconstruction, allowance shall be made, in determining the compensation, for the benefit accruing to the premises from the improvement thereof.*

Buildings unfit for human habitation.

303. (1) If any building, *or portion thereof*, intended for or used as a dwelling-place appears to the *commissioner* to be unfit for human habitation, he may apply to *the standing committee* to prohibit the further use of such *structure* for such purpose; *and the standing committee may, after giving the owner and occupiers thereof a reasonable opportunity of showing cause why such order should not be made, make a prohibitory order as aforesaid.*

(2) When any such *prohibitory order* has been made, *the commissioner shall communicate the purport thereof to the*

owner and occupiers of the structure and on expiry of such period as is specified in the notice, not being less than thirty days after the service of the notice, no owner or occupier shall use or suffer *it* to be used for human habitation until the *commissioner* certifies in writing that the causes rendering it unfit for human habitation have been removed to his satisfaction, or *the standing committee* withdraw the prohibition.

(3) *When such prohibitory order has remained in operation for three months the commissioner shall report the case to the standing committee which shall thereupon consider whether the structure should not be demolished. The standing committee shall give the owner not less than thirty days' notice of the time and place at which the question will be considered and the owner shall be entitled to be heard when the question is taken into consideration.*

(4) *If upon such consideration the standing committee is of opinion that the structure has not been rendered fit for human habitation and that steps are not being taken with due diligence to render it so fit and that the continuance thereof is a nuisance or dangerous or injurious to the health of the public or to the inhabitants of the neighbourhood it shall record a decision to that effect, with the grounds of the decision, and the commissioner shall in pursuance of the said decision by notice require the owner to demolish the structure.*

(5) *If the owner undertakes to execute forthwith the works necessary to render the structure fit for human habitation and the commissioner considers that it can be so made fit, the commissioner may postpone the execution of the decision of the standing committee, for such time not exceeding six months, as he thinks sufficient for the purpose of giving the owner an opportunity of executing the necessary works.*

Abatement or over crowding in dwelling house or dwelling-place.

304. (1) If it appears to the *commissioner* that any dwelling-house or *other* building which is used as a dwelling-place, or any room in any such *dwelling-house or* building, is so overcrowded as to endanger the health of the inmates thereof, he may apply to a magistrate to abate such overcrowding; and the magistrate after such inquiry as he thinks fit to make, may, by written order, require the owner of the building or room, within a reasonable time, not exceeding four weeks, to be laid down in the said order, to abate

such overcrowding by reducing the number of lodgers, tenants or other inmates of the building or room, or may pass such other order as he may deem just and proper.

(2) The standing committee may, by written order, declare what amount of superficial and cubic space shall be deemed for the purposes of sub-section (1) to be necessary for each occupant of a building or room.

(3) If any building or room referred to in sub-section (1) has been sublet, the landlord of the lodgers, tenants or other actual inmates of the same, shall, for the purposes of this section, be deemed to be the owner of the building or room.

(4) It shall be incumbent on every tenant, lodger, or other inmate of a building or room, to vacate on being required by the owner so to do in pursuance of any requisition made under sub-section (1).

General.

Power of commissioner to use or sell materials of dangerous structure taken down, etc.

305. (1) *When the commissioner takes down any structure or part thereof or cuts down any tree or hedge or shrub or part thereof or removes any fruit in virtue of his powers under this chapter or under section 403, the commissioner may sell the materials or things taken down or cut down or removed and shall in the case of sale apply the proceeds in or towards payment of the expenses incurred and restore any surplus accruing from such sale to the owner or other person entitled thereto on demand made within twelve months from the date of sale. If no such demand is made such surplus shall be forfeited to the corporation.*

(2) *If after reasonable enquiry it appears to the commissioner that there is no owner or occupier to whom notice can be given under any section in this chapter he may himself take such order with the property mentioned in such section as may appear to him to be necessary and may recover the expense incurred by selling such property (not being land), or of any portion thereof.*

Limitation of compensation.

306. *No person shall be entitled save as provided in sections 293 and 302 to compensation for any damages sustained by reason of any action taken by the municipal authorities in pursuance of their powers under this chapter.*

Chapter XII.—Licenses and Fees.

General Provision as to Licenses.

Exemption of Government from taking out licenses.

307. *Nothing in this chapter shall be construed as requiring the Governor-General in Council or the Governor in Council to take out a license in respect of any place in the occupation or under the control of the Government or in respect of any property belonging to the Government.*

Keeping of animals.

308. No person shall—

Prohibitions in respect of keeping and feeding animals.

(*a*) without the permission of the *commissioner*, or otherwise than in conformity with the terms of such permission, keep *pigs* in any part of the city;

(*b*) keep any animal on his premises so as to be a nuisance or so as to be dangerous; or

(*c*) feed or permit any animal, *which is kept for dairy purposes or may be used for food*, to be fed *on filth*.

Destruction of stray pigs and dogs.

309. If any *pigs or dogs not taxed under section 141* are found straying, the same may be summarily destroyed by any person authorized in that behalf in writing by the *commissioner*.

Licenses for places in which animals are kept.

310. (1) The owner or occupier of any stable, veterinary infirmary, stand, shed, yard *or other place* in which *quadrupeds* are kept *or taken in* for purposes of profit, shall, in the first month of every year, or, in the case of a place to be newly opened, within one month before the opening of such place, apply to the *commissioner* for a license for the use of the same for any *such purpose of profit*.

(2) The *commissioner* may, by an order and under such restrictions and regulations as he thinks fit, grant or refuse to grant such license:

Provided that this section shall not apply to *any such place licensed as a place of public entertainment or resort under the Madras City Police Act*, 1888.

General powers of control over stables, cattle-sheds and cow-houses.

311. (1) All stables, cattle-sheds and cow-houses shall be under the survey and control of the *commissioner* as regards their site, construction, materials and dimensions

(2) The *commissioner* may by notice require that any stable, cattle-shed or cow-house be altered, paved, repaired, disinfected or kept in such a state as to admit of its being sufficiently cleaned, or be supplied with water, or be connected with a sewer, or be demolished.

(3) Every such notice shall be addressed to the owner of the building or land to which the stable, cattle-shed or cow-house belongs, or for the use of the occupants of which the same was constructed or is continued.

(4) The expense of executing any work in pursuance of any such notice shall be borne by the said owner.

Power to direct discontinuance of use of building as a stable, cattle-shed or cow-house.

312. If any stable, cattle-shed or cow-house is not constructed or maintained in the manner *required* by or under this Act, the *commissioner* may by notice direct that the same shall no longer be used as a stable, cattle-shed or cow-house. Every such notice shall state the grounds on which it proceeds.

Provision of public cattle-stands and sheds.

313. *The commissioner may construct or provide and maintain public cart-stands, cattle-sheds and cow-houses and may require the payment of such fees, if any, for the use of the same as the standing committee may determine.*

Removal of carcasses of dead animals.

314. (1) The occupier of any premises in or on which any animal shall die or on which the carcass of any animal shall be found, and the person having the charge of any animal which dies in a street or in any open place, shall, within three hours after the death of such animal, or if the death occurs at night, within three hours after sunrise, either—

(*a*) remove the carcass of such animal to such receptacle, depôt or place as may be appointed by the *commissioner* in that behalf, or

(*b*) report the death of the animal to an officer of the health department of the division of the city in which the death occurred, with a view to his causing the same to be removed.

(2) When any carcass is so removed by the health department, a fee for the removal, of such amount as shall be fixed by the *commissioner*, shall be paid by the owner of the animal or, if the owner is not known, by the occupier of the premises in or upon which, or by the person in whose charge the *animal* died.

Explanation.—The word "animal" in this section includes only animals the dead bodies of which can be described as

"*carcasses*," *that is, large beasts such as elephants, camels, horses, mules, donkeys, horned beasts, sheep, and pigs.*

Industries and Factories.

Purposes for which places may not be used without license.

315. (1) The owner or occupier of every place used for any purpose *specified in schedule VI* shall in the first month of every year of, in the case of a place to be newly opened, before *it is opened*, apply to the *commissioner* for a license for the use of such place for *such* purpose.

(2) The *commissioner* may, by an order *and under such restrictions and regulations as he thinks fit*, grant or refuse to grant such license.

(3) No person shall, without *or otherwise than in conformity* with such a license, use any place for *such* purpose.

Prohibition against erection without permission of machinery which may cause nuisance.

316. (1) No person shall, without the permission of the *commissioner*, erect anywhere any steam-boiler or machinery by the use of which smoke, *smell, noise vibration, dust or floating particles of combustible or other matter* are produced or danger is likely to arise to the inhabitants of the neighbourhood.

(2) *The commissioner may refuse to give such permission if he is of opinion that such boiler or machinery in the proposed position is objectionable by reason of the density of the population in the neighbourhood or will be a nuisance to the inhabitants of the neighbourhood, or may grant such permission under such restrictions and regulations as he thinks fit.*

(3) All chimneys in connection with any steam-boiler *or machinery* erected within the city *after the commencement of this Act* shall be of such height and dimensions as the *commissioner* may determine.

Power to prohibit working of factory by night and using of rice-husk, etc., for fuel.

317. *The commissioner may at any time by general or special order prohibit—*

(a) the working between the hours of 9–30 p.m. and 5–30 a.m of any machinery making a noise or causing vibration, which has been erected after the commencement of this Act, if he is of opinion that such noise or vibration will disturb the sleep of the inhabitants of the neighbourhood; or

(b) the use of rice-husk or similar products as fuel in any furnace, erected whether before or after the commencement of this Act, and worked for any industrial purpose, if he is of opinion that a public nuisance is likely to be caused by such use.

Prohibition of use of steam-whistle or steam-trumpet without permission.

318. (1) *No person shall, without the permission of the commissioner use or employ in any factory or any other place any steam-whistle or steam-trumpet for the purpose of summoning or dismissing workmen or persons employed.*

(2) *The commissioner may at any time revoke any permission which he has given for the use of any such instrument as aforesaid, on giving one month's notice to the person using it:*

Provided that nothing in sub-section (2) shall be deemed to require one month's notice to be given by the commissioner if he suspends or revokes any such permission for any reason specified in sub-section (5) of section 388.

Depôts for Combustibles.

License for depôts of combustibles.

319. (1) The owner or occupier of any place for the sale or storage for other than domestic use of timber, firewood, charcoal, straw, coal, or any other combustible thing, shall in the first month of every year or, in the case of a place to be newly opened, within one month before the opening *thereof*, apply to the *commissioner* for a license.

(2) Every application for such license shall contain a statement showing the boundaries and measurements of such place.

(3) The *commissioner* may, by an order and under such restrictions and regulations as he thinks fit, grant or refuse to grant such license.

Washing and Bathing.

Provision of places for bathing and for washing animals.

320. The *council* shall set apart places for use by the public for bathing *purposes* and for washing animals.

Provision of public wash-houses.

321. (1) The *commissioner* may construct or provide and maintain public wash-houses or places for the washing of clothes, and may require the payment of such fees for the use of any such wash-house or place as the standing committee may determine.

(2) If a sufficient number of public wash-houses or places be not maintained under sub-section (1), the *commissioner* may without making any charge therefor appoint suitable places for the exercise by washermen of their calling.

Prohibition against washing by washermen at unauthorised places.

322. (1) The *commissioner* may by public notice prohibit the washing of clothes by washermen in the exercise of their calling, either within the city or outside the city within three miles of the boundary thereof, except at—

(*a*) public wash-houses or places maintained or provided under section 321; or

(*b*) such other places as he may appoint for the purpose.

(2) When any such prohibition has been made no person who is by calling a washerman shall, in contravention of such prohibition, wash clothes, except for himself or for personal and family service or for hire on and within the premises of the hirer, at any place within or without municipal limits other than a public wash-house or a place maintained or appointed under this Act:

Provided that this section shall apply only to clothes washed within or to be brought within the city.

Slaughter-houses.

Provision of municipal slaughter-houses.

323. (1) The *council* shall provide a sufficient number of places for use as municipal slaughter-houses and *the commissioner, with the approval of the standing committee*, may charge such rents and fees for *their* use as *he* may think fit.

(2) Municipal slaughter-houses may be situated within, or with the sanction of the *Governor in Council*, without the city.

License for slaughter-houses.

324. (1) The owner of any place in the city *which is used as a slaughter-house for the slaughtering of an animal or for the skinning or cutting up of any carcass or of* any place within three miles of the municipal limits which is used as a slaughter-house for the slaughtering of animals intended for food to be consumed within the city shall in the first month of every year or, in the case of a place to be newly opened, one month before the opening *thereof*, apply to the *commissioner* for a license.

(2) The *commissioner* may by an order, and subject to such restrictions and regulations as to supervision and inspection as he thinks fit, grant *or* refuse to grant such license.

Slaughter of animals during festivals and ceremonies.

325. The commissioner may allow any animal to be slaughtered in such places as he thinks fit on occasions of festivals and ceremonies or as a special measure.

Slaughter of animals for sale or food.

326. No person shall slaughter within the city any cattle, *horse*, sheep, goat or pig for sale or food *or skin or cut up any carcass* without or *otherwise than in conformity with* a license from the *commissioner* or dry or permit to be dried any skin in such a manner as to cause a nuisance.

Slaughter of animals for religious ceremony.

327. The *commissioner* may authorise any person to slaughter without license and without the payment of any fee any animal for the purpose of a religious ceremony.

The Milk Trade.

Regulation of milk trade.

328. (1) *No person shall without or otherwise than in conformity with a license from the commissioner—*

(a) carry on within the city the trade or business of a dealer in or importer or seller or hawker of milk or dairy produce;

(b) use any place in the city for the sale of milk or dairy produce.

(2) Such license may be refused or may be granted either unconditionally or upon conditions laid down by the commissioner which may extend to the construction, ventilation, conservancy, supervision and inspection of the premises, whether within or without municipal limits, where the cows from which the milk supply is derived are kept.

Markets, Butchers' Shops, etc.

Public markets.

329. All markets which are constructed, repaired or maintained out of the municipal fund shall be deemed to be public markets.

Powers of municipal authorities in respect of public markets.

330. (1) The *council* may provide places for use as public markets.

(2) The *commissioner* with the approval of the standing committee may charge such rents and fees as he may think fit for the use of such markets, or the right to expose goods for sale therein and for the use of any shop, stall, pen, or *stand* therein and may, subject to the same approval let on lease, or farm the stallages, rent and fees leviable therein as aforesaid, or any other portion thereof, for any period not exceeding one year at a time.

Commissioner's control over public markets.

331. (1) No person shall, without *or otherwise than in conformity with a license* from the *commissioner*, sell or expose for sale any animal or article within *any* public market.

(2) The *commissioner* may expel from *any public* market any person who or whose servant has been convicted of disobeying any regulation made under section *337 or any by-law made under section 371* at the time in force in such market and may prevent such person from carrying on by himself or his agent any trade or business in such market or occupying any shop, stall, or other place

therein, and may determine any lease or tenure which such person may possess in any such shop, stall or place.

Establishment of private markets.

332. (1) *The council shall determine whether the establishment* of new private markets for the sale or for the purpose of exposing for sale animals intended for human food or any article of human food *shall be permitted in the city or any specified part of the city.*

(2) No person shall establish *any such* new private market except with the sanction of the *standing committee, which shall be guided in giving or refusing sanction by the resolutions of the council passed under sub-section* (1).

Licensing of private markets.

333. (1) No person shall without or otherwise than in conformity with an annual license granted by the *commissioner* in this behalf *continue to* keep open a private market. *Application for the renewal of the license shall be made* in the first month of every year.

(2) The *commissioner* may by an order, subject to such restrictions and regulations as he thinks fit,—

(*a*) grant or refuse to grant or renew such license, or

(*b*) withhold the license until the owner (or occupier) executes such works as may be specified in the order :

Provided that the *commissioner* shall not refuse or withhold such license for any cause other than the failure of the owner or occupier thereof to comply with some provision of this Act or some regulation made under section *337* or some by-law made under section *371*, or without the approval of the *standing committee*.

(3) The *commissioner* shall cause a notice that the market has been so licensed to be affixed in English and in two vernacular languages in some conspicuous place at or near the entrance to every such market.

(4) The *commissioner*, if a license has been refused or withheld as aforesaid, shall cause a notice of such refusal or withholding to be affixed in English and in the Tamil, Telugu and Hindustani languages to some conspicuous place at or near the entrance to the market.

Sale in unlicensed private market.

334. It shall not be lawful for any person to sell or expose for sale any animal or article in any unlicensed private market.

Powers of commissioner in respect of private markets.

335. The *commissioner* may by notice require the owner, occupier or farmer of any private market for the sale of any animal or article of food, to—

(*a*) construct approaches, entrances, passages, gates, drains and cesspits for such market and provide *it* with latrines ;

(*b*) roof and pave the whole or any portion of *it* or pave any portion of the floor with such material as will in the opinion of the *commissioner* secure imperviousness and ready cleansing ;

(*c*) ventilate *it* properly and provide it with a supply of water ;

(*d*) provide passages of sufficient width between the stalls ; *and*

(*e*) keep *it* in a cleanly and proper state and remove all filth and refuse therefrom.

Suspension of refusal of license in default.

336. (1) If any person, after notice given to him in that behalf by the *commissioner*, fails within the period and in the manner laid down in the said notice to carry out any of the works specified in section *335* the *commissioner* may, with the sanction of the standing committee, suspend the license of the said person, or may refuse to grant him a license until such works have been completed.

(2) It shall not be lawful for any person to open or keep open any such market after such suspension or refusal.

Power of commissioner to make regulations for markets, bazaars, slaughter-houses, and places set apart for sacrifice of animals.

337. The *commissioner* may, with the approval of the standing committee, make regulations, not inconsistent with any provision of this Act or of any by-law made under section *371*,

(*a*) for preventing nuisances or obstruction in any market-building, market-place, bazaar or slaughter-house, or in the approaches thereto, or in any of the roads, paths or ways in any market or bazaar ;

(*b*) fixing the days and the hours on and during which any market, bazaar or slaughter-house may be held or kept open for use ;

(*c*) for keeping every market-building, market-place, bazaar, slaughter-house and place specified under section *325* in a cleanly and proper state, and for removing filth and refuse therefrom ;

(*d*) requiring that any market-building, market-place, bazaar, slaughter-house or place specified as aforesaid be properly ventilated and be provided with a sufficient supply of water; and

(*e*) requiring that, in market-buildings, market-places and bazaars, passages be provided between the stalls of sufficient width for the convenient use of the public.

Butcher's, fishmonger's and poulterer's license.

338. No person shall, without, or otherwise than in *conformity* with a license *from the commissioner* carry on the trade

of a butcher, *fishmonger or poulterer* or use any place for the sale of flesh or fish intended for human food:

Provided that no license shall be required for a place used for the selling or storing for sale of preserved flesh or fish contained in airtight and hermetically sealed receptacles.

Power to prohibit or regulate sale of articles in public streets.

339. The *commissioner* may, with the sanction of the standing committee, prohibit by public notice *or license or regulate* the sale or exposure for sale, of any articles in or on any public street or part thereof.

Disposal of the dead.

Registration or closing of ownerless places for disposal of dead.

340. If it appears to the *commissioner* that there is no owner or person having the control of any place *used for burying, burning, or otherwise disposing of the dead*, he shall assume such control and register such place, or may, with the sanction of the *council*, close *it*.

Licensing of places for disposal of dead.

341. (1) *Save as provided in section* 307, no new place for the disposal of the dead, whether public or private, shall be opened, formed, *constructed*, or used unless a license has been obtained from the *commissioner* on application.

(2) Such application for a license shall be accompanied by *a* plan *of the place to be registered, showing the locality, boundaries and extent thereof, the name of the owner or person or community interested therein, the system of management, and such further particulars as the commissioner may require.*

(3) The *commissioner* may, with the sanction of the *council*,

(*a*) grant or refuse a license, *or*

(*b*) postpone the grant of a license until his objections *to the site* have been removed *or any particulars called for by him have been furnished.*

Provision of burial and burning grounds and crematoria within or without city by the corporation.

342. (1) *The council may, and shall if no sufficient provision exists*, provide at the cost of the municipal fund places to be used as burial or burning grounds *or crematoria*, either within or without the limits of the city, *and may charge fees for the use thereof.*

(2) If the corporation provide any such place without the limits of the city, all the provisions of this Act and all by-laws framed *under this Act* for the management of such places within the city shall apply to such place and all offences against such provisions or by-laws shall be cognisable by the presidency magistrates as if such place were within municipal limits.

Register of registered, licensed and provided places and prohibition of use of other places.

343. (1) A book shall be kept at the municipal office in which the places registered, licensed *or provided* under *section* 340, *section* 341 *or section* 342, *and all such places registered, licensed, or provided before the commencement of this Act*, shall be recorded, and the plans of such places shall be filed in such office.

(2) Notice *that such place has been registered, licensed or provided as aforesaid* shall be affixed in English and in at least one vernacular language to some conspicuous place at or near the entrance to the burial or burning ground or other place as aforesaid.

(3) The *commissioner* shall annually publish a list of all places registered, licensed, *or provided* as aforesaid *or provided by the Government.*

(4) No person shall bury, burn or otherwise dispose of any corpse *except in a place which has been registered, licensed or provided as aforesaid.*

Report of burials and burnings.

344. The person having control of a *place for disposing of the dead* shall give information *of every* burial, burning *or other disposal of a corpse at such place* to the officer, if any, appointed by the *commissioner* in that behalf.

Prohibition against making of vault or grave in place of worship.

345. No person shall make a vault or grave, or cause any corpse to be buried within the walls of or underneath any place of public worship:

Provided that in the case of an existing vault, the *commissioner* may, subject to the general or special orders of the *Governor in Council*, authorise the burial in such vault of near relatives of the family to whom it belongs.

Prohibition against use of burial and burning grounds dangerous to health or overcrowded with graves.

346. (1) If the *commissioner* is of opinion—

(*a*) that any registered or licensed *place for the disposal of the dead* is in such a state as to be dangerous to the health of persons living in the neighbourhood thereof, or

(*b*) that any burial-ground is overcrowded with graves,

and if in the case of a public burial or burning ground or other place as aforesaid another convenient place duly authorised for the disposal of the dead *exists or* has been provided for the persons who would ordinarily make use of such place,

he may, with the consent of the *council* and the previous sanction of the *Governor in Council*, give notice that it shall not be lawful after a period to be named in such notice, to bury, burn, or otherwise dispose of any corpse *at* such place.

(2) Every notice given under sub-section (1) shall be published and a translation thereof in at least one vernacular language shall be affixed to some part of such place.

(3) After the expiry of the period named in such notice it shall not be lawful to bury, burn, or otherwise dispose of a corpse at such place except with the written permission of the *commissioner*.

Prohibition against burial or burning contrary to Act or by-laws.

347. No person shall bury, burn or otherwise dispose of a corpse or part thereof in any place otherwise than in accordance with the provisions of this Act and of any by-laws made *under this Act*.

Grave-digger's license.

348. No person shall discharge the office of a grave-digger or other attendant at a public *place for the disposal of the dead* (*other than a place provided by the Government*) unless he has been licensed in that behalf by the *commissioner*.

Chapter XIII.—Vital Statistics and the Prevention of Disease.

Vital Statistics.

Compulsory registration of vital statistics.

349. (1) *The corporation shall register all births and deaths occurring in the city.*

(2) *Such registration shall be made and enforced in the prescribed manner.*

Census.

350. (1) At such time and in such manner as the *Governor in Council* may direct, an enumeration shall be made of *the population of the whole city or of any part thereof.*

(2) *Such enumerations shall be made and enforced in the prescribed manner.*

Dangerous Diseases.

Power to notify "dangerous disease."

351. *The Governor in Council may, by notification, declare any epidemic, endemic or infectious disease (not already specified in sub-clause (a) of section 3, clause (10)) to be a "dangerous disease" for the purposes of this Act.*

Obligation of medical practitioner to report dangerous disease.

352. (1) If any medical practitioner becomes cognisant of the existence of any dangerous disease in any private or public dwelling (not being a public hospital) in the city, he shall inform the *commissioner*, the health officer, *the medical registrar of the district*, or the sanitary inspector of the division, with the least practicable delay.

(2) The information shall be communicated in such form and with such details as the *commissioner* may require. *The commissioner may pay a fee not exceeding one rupee for each intimation by a private medical practitioner of a case occurring in his practice.*

(3) This section shall apply to a hakim or a vaidyan.

Power of entry into suspected places.

353. The *commissioner* may at any time by day or by night without notice, or after giving such notice as may appear to him reasonable, inspect any place in which any dangerous disease is reported or suspected to exist, and take such measures as he may think fit to prevent the spread of such disease beyond such place.

Prevention of infection.

Provision of conveyances for carriage of patients.

354. The *commissioner* may, with the consent of the standing committee, provide and maintain suitable conveyances for the free carriage of persons suffering from any dangerous disease.

Power to order removal of patients to hospital.

355. (1) If it appears to the health officer *or to an assistant health officer* that any person is—

(*a*) suffering from a dangerous disease, and

(*b*) without proper lodging or accommodation or lodged in a place occupied by more than one family, *or without medical supervision directed to prevent the spread of the disease*,

and if he considers that such person should be removed to a hospital or other place at which patients suffering from such disease are received for medical treatment,

he may by an order *in writing* cause such person to be removed to the said hospital or place :—

Provided that, if any such person is a female she shall not be removed to any such hospital or place unless the same has accommodation for females of a suitable kind and set apart from the portions assigned to males.

(2) If any female, who, according to custom, does not appear in public, be removed to any hospital or place under sub-section (1),

(*a*) the removal must be effected in such a way as to preserve her privacy ;

(*b*) special accommodation suited to such custom must be provided for her in such hospital or place ;

(*c*) she shall be treated therein by female agency ; and

(*d*) a female relative shall be allowed to remain with her.

(3) Whoever, having charge of a person in respect of whom an order is made under sub-section (1), disobeys the said order, shall be deemed to have committed an offence punishable under section 269 of the Indian Penal Code.

Disinfection of buildings and articles.

356. (1) If the *commissioner* is of opinion that the cleansing or disinfecting of a building or of any part thereof, or of any article therein which is likely to retain infection, will tend to prevent or check the spread of any dangerous disease, he may by notice require the owner or occupier to cleanse or disinfect the same, in the manner and within the time *specified* in such notice.

(2) The owner or occupier shall within the time specified as aforesaid comply with the terms of the notice.

(3) If the *commissioner* considers that immediate action is necessary, or that the owner or occupier is, by reason of poverty or otherwise, unable effectually to comply with his requisition, the *commissioner* may himself *without notice* cause such building or article to be cleansed or disinfected, and for this purpose may cause such article to be removed from the building or premises ; and the expenses incurred by the *commissioner* shall be recoverable from the said owner or occupier in cases in which such owner or occupier *is*, in the opinion of the *commissioner*, not unable by reason of poverty effectually to comply with such requisition.

Destruction of huts and sheds when necessary.

357. (1) *If the commissioner is of opinion that the destruction of any hut or shed is necessary to prevent the spread of any dangerous disease, he may, after giving to the owner or occupier of such hut or shed such previous notice of his intention as may in the circumstances of the case appear to him reasonable, take measures for having such hut or shed and all the materials thereof destroyed.*

(2) *Compensation shall be paid by the commissioner to any person who sustains substantial loss by the destruction of any such hut or shed ; but, except as so allowed by the commissioner, no claim for compensation shall lie for any loss or damage caused by any exercise of the power conferred by this section.*

Provision of places for disinfection and power to destroy infected articles.

358. (1) The *commissioner* may—

(*a*) provide proper places with all necessary attendants and apparatus for the disinfection of conveyances, clothing, bedding, or other articles which have been exposed to infection, and

(*b*) cause conveyances, clothing or other articles brought for disinfection to be disinfected free of charge or subject to such charges as may be approved by the standing committee.

(2) The *commissioner* may notify places at which conveyances, clothing, bedding or other articles which have been exposed to infection shall be washed and no person shall wash any such article at any place not so notified without having previously disinfected it.

(3) The *commissioner* may direct any clothing, bedding or other articles likely to retain infection to be disinfected or

destroyed, and may give compensation for any article destroyed under this sub-section.

Prohibition against transfer of infected articles.

359. No person shall, without previously disinfecting *it*, give, lend, let, hire, sell, transmit, or otherwise dispose of any article which he knows or has reason to know has been exposed to infection from any dangerous disease:

Provided that nothing in this section shall apply to a person who transmits with proper precautions any article for the purpose of having it disinfected.

Prohibition against infected person carrying on occupation.

360. *If any person knows he is suffering from a dangerous disease he shall not engage in any occupation, or carry on any trade or business unless he can do so without risk of spreading the disease.*

Prohibition against diseased person entering public conveyance.

361. (1) No person who is suffering from any dangerous disease shall, without taking proper precautions against spreading *such disease*, cause or suffer himself to be conveyed in a public conveyance.

(2) No person who is suffering from any dangerous disease shall enter a public conveyance without previously notifying to the owner or driver or person in charge of such conveyance that he is so suffering.

(3) No owner, driver, or person in charge of a public conveyance shall knowingly carry or permit to be carried in such conveyance any person suffering as aforesaid in contravention of sub-section (1).

(4) No owner or driver or person in charge of a public conveyance shall be bound to convey any person suffering as aforesaid, unless and until the said person pays or tenders a sum sufficient to cover any loss and costs that may be incurred in disinfecting such conveyance.

(5) *A court convicting any person of contravening sub-section* (1) *or sub-section* (2) *may levy in addition to the penalty for the offence provided in this Act an additional fine of such amount as the court deems sufficient to cover the loss and costs which the owner or driver must incur for the purpose of disinfecting the conveyance; the amount of any additional fine so imposed shall be awarded by the court to the owner or driver of the conveyance:*

Provided that if such additional fine is imposed in a case which is subject to appeal, the amount shall not be paid to the owner or driver before the period allowed for presenting the appeal has elapsed; or if an appeal is presented, before the decision of the appeal.

(6) *At the time of awarding compensation in any subsequent civil suit relating to the same matter, the court shall take into account any sum which the plaintiff shall have received under this section.*

Disinfection of public conveyance after carriage of patients.

362. (1) The owner, driver or person in charge of any public conveyance in which any person suffering from a dangerous disease has been carried shall *forthwith* take the conveyance for disinfection to a place, if any, appointed under section 359.

(2) The person in charge of such place shall forthwith intimate to the health officer the number of the conveyance and proceed to disinfect the conveyance.

(3) No such conveyance shall be used until the health officer has granted a certificate stating that it may be used without causing risk of infection.

Letting of infected buildings.

363. (1) No person shall let or sublet or for that purpose allow any person to enter a building or any part of a building in which he knows or has reason to know that a person has been suffering from a dangerous disease until the health officer has disinfected the said building and granted a certificate to that effect, or before a date specified in the said certificate as that on which such building may be re-occupied.

(2) For the purposes of sub-section (1), the keeper of a hotel or lodging-house shall be deemed to let the same *or part of the same* to any person accommodated therein.

Minor suffering from dangerous disease not to attend school.

364. *No person being the parent or having the care or charge of a minor who is or has been suffering from a dangerous disease or has been exposed to infection therefrom shall, after a notice from the health officer that the minor is not to be sent to school or college, permit such minor to attend school or college without having procured from the health officer a certificate (which shall be granted free of charge on application) that in his opinion such minor may attend without undue risk of communicating such disease to others.*

Provisions as to library books.

365. (1) *If any person knows that he is suffering from an infectious disease he shall not take any book or use or cause any book to be taken for his use from or in any public or circulating library.*

(2) *A person shall not permit any book which has been taken from a public or circulating library, and is under his control, to be used by any person whom he knows to be suffering from an infectious disease.*

(3) *A person shall not return to any public or circulating library any book which he knows to have been exposed to infection from any infectious disease, or permit any such book which is under his control to be so returned but shall give notice to the commissioner that the book has been so exposed to infection, and the commissioner shall cause the book to be disinfected and returned to the library, or to be destroyed.*

(4) *The commissioner shall pay to the proprietor of the library from which the book is procured the value of any book destroyed under the power given by this section.*

Small-pox.

Compulsory vaccination.

366. *The corporation shall enforce vaccination throughout the city in the prescribed manner.*

Obligation to give information of small-pox.

367. *Where an inmate of any dwelling-place within the city is suffering from small-pox the head of the family to which the inmate belongs and, in his default, the occupier or person in charge of such place, shall inform the commissioner, the health officer, the medical registrar of the district, or the sanitary inspector of the division, with the least practicable delay.*

Prohibition of inoculation for small-pox.

368. (1) *Inoculation for small-pox is hereby prohibited.*

(2) *No person who has undergone the operation of inoculation shall enter the city before the lapse of forty days from the date of inoculation without a certificate from a medical practitioner of such class as the council may authorise to grant such certificates stating that such person is no longer likely to produce small-pox by contact or near approach.*

PART V.

SUBSIDIARY LEGISLATION AND PENALTIES.

Chapter XIV.—Rules, By-laws and Regulations.

Rules and Schedules.

Power of Governor in Council to make rules.

369. (1) *The Governor in Council* may make rules not inconsistent with this Act *with respect to*—

(*a*) *the qualifications of voters and candidates under section 52, clauses (b) and (c), section 53, clause (c) and section 57, clause (e);*

(*b*) *the procedure for divisional elections under section 67;*

(*c*) the election of the standing committee under *section 19;*

(*d*) *the election of the President of the council and the chairman of the standing committee under section 29;*

(*e*) any other matters regarding the system of election or appointment *for* which it may seem expedient to provide;

(*f*) *the collection of the terminal tax under section 160, sub-section (4);*

(*g*) *building* under *section 258;*

(*h*) *the registration of vital statistics under section 349;*

(*i*) *enumerations of the population under section 350;*

(*j*) *the enforcement of vaccination under section 366;*

(*k*) *forms of registers and returns of births and deaths, the manner in which the registers shall be maintained, the dates on which returns shall be made and the officer to whom returns shall be sent; and*

(*l*) *the form of warrant issued under rule 48 of Schedule IV, and that of the notice of sale issued under rule 50 of the same schedule;*

and generally for the guidance of the municipal authorities and of public officers in all matters connected with the carrying out of this Act.

(2) *The Governor in Council* may make rules altering, adding to, or cancelling any part of Schedule *III*, Schedule *V* or Schedule *VI*.

(3) All references made in this Act to any of the aforesaid schedules shall be construed as referring to such schedules as for the time being amended in exercise of the powers conferred by sub-section (2).

(4) *In making any rule the Governor in Council may provide that a breach thereof shall be punishable with a fine which may extend to one hundred rupees.*

Making of rules after previous publication.

370. The power to make rules under section *369 and the power to issue notifications under sections 41 and 48* is subject to the following conditions: —

(*a*) A draft of the rules or notification shall be published in the *Fort St. George Gazette* and forwarded to the *council* for their opinion.

(*b*) Such draft shall not be further proceeded with until six weeks after such publication or until such later date as the *Governor in Council* may appoint.

By-Laws.

Power of council to make by-laws.

371. The *council* may make by-laws, not being inconsistent with *any provision of law or any rules made under any provision of law*, to provide—

(1) *for* the due performance by all municipal officers and servants of the duties assigned to them;

(2) *for* the regulation of the time and mode of collecting the taxes, *duties* and tolls under this Act;

(3) *for* the use of public tanks, wells, conduits, and other places or works for water-supply, public bathing, washing and the like, *the maintenance and protection of the water-supply, lighting and drainage systems, the conditions on which house connections may be made, the protection of the water-supply from contamination, the measurement of water, the compulsory provision of cisterns and meters, the prevention of waste of water, the situation, mode of construction and materials and the cleansing of house-drains, water-closets, latrines, earth-closets, ash-pits, and cesspools, the keeping of water-closets supplied with sufficient water for flushing, the testing of water-pipes and drains in private premises and the recovery or the apportionment of the cost of such testing, the breaking up of ground or of buildings for the purpose of such testing, and the payment or apportionment of money payable on account of pipes or drains common to more premises than one, the supply of water in case of fire, the licensing of*

plumbers and fitters, the compulsory employment of licensed plumbers and fitters and in general the effective operation of the water-supply, lighting and drainage systems in the interests of the health and well-being of the inhabitants of the city;

(4) *for the regulation of traffic, the regulation of the use of public streets, the closing thereof, or parts thereof, or their reservation for, particular kinds of traffic; the regulation of the use of parks, gardens, and other public or municipal places, and the protection of avenues, trees, grass, and other appurtenances of such streets and other places;*

(5) *for* the regulation of building and the laying out of streets, *for determining the information and plans to be submitted with applications for permission to build or to lay out streets, for the licensing of builders, and surveyors, and for the compulsory employment of licensed builders and surveyors;*

(6) *for the sanitary control and supervision of places used for any of the purposes specified in schedule VI and of any trade or manufacture carried on therein;*

(7) *for* the control and supervision of slaughter-houses *and of methods of slaughtering and of places used for skinning and cutting up carcasses* and the control and supervision of butchers carrying on business in the city or at any slaughter-house without the city *provided or licensed by the corporation;*

(8) *for* the regulation, inspection and control of the use of public and private markets, and shops and other places therein and the control and regulation of the sanitary condition of the same;

(9) *for determining* the method of sale of articles in markets whether by measure, weight, tale or piece;

(10) *for requiring* standard weights, scales and measures *to be used* in *markets* and *for* preventing the use of any others *therein;*

(11) *for* the manner in which stables and cattle-sheds are to be constructed and connected with the municipal drains;

(12) *for* the inspection of milch-cattle, and the regulation of the ventilation, lighting, *cleaning*, drainage and water-supply of dairies and cattle-sheds in the occupation of persons following the trade of dairy-man or milk-seller;

(13) *for* enforcing the cleanliness of milk-stores and milk-shops and vessels *and utensils* used *by the keepers thereof or by hawkers* for containing *or measuring* milk *or preparing any milk product;*

(14) *for* requiring notice to be given whenever any milch-animal is affected with any contagious disease and precautions to be taken *in order to* protect milch-cattle and milk against infection and contamination ;

(15) *for* the prevention of dangerous diseases of men or animals ;

(16) *for* the regulation of *hotels*, lodging-houses, *boarding-houses, choultries, rest-houses, emigration depots, restaurants, eating-houses, cafés, refreshment rooms, coffee-houses, and any premises to which the public are admitted for repose or for the consumption of any food or drink ;*

(17) *for* the enforcement of compulsory vaccination ;

(18) *for* the regulation of burial and burning grounds *and other places for the disposal of corpses ;* the levy of fees for the use of such *burial and burning* grounds *and crematoria* as are maintained *by the corporation ; the verification of deaths and the causes of death ; the period for which corpses must be kept for inspection ; the period within which corpses must be conveyed to a burial or burning ground ; the mode of conveyance of corpses through public places ; and the like ;*

(19) *for* the registration of births, deaths *and marriages ;*

(20) *for* the enumeration of the inhabitants of the city ;

(21) *for the prevention of outbreaks of fire ;*

(22) *for the prohibition and regulation of advertisements in public streets or parks;*

(23) *in general for securing cleanliness, safety and order and the good government and well-being of the city and for* carrying out *all* the purposes of this Act.

Power to give retrospective effect to certain by-laws.

372. *By-laws with regard to the drainage of, and supply of water to, buildings and water-closets, earth-closets, privies, ash-pits and cess-pools in connection with buildings and the keeping of water-closets supplied with sufficient water for flushing may be made so as to affect buildings erected before the passing of the by-laws or of this Act.*

By-laws to regulate alterations of buildings.

373. *The council may make by-laws to prevent buildings which have been erected according to law, rules or by-laws from being altered in such a way that if at first so constructed they would have contravened the law, rules or by-laws.*

Penalty for breache by-laws.

374. In making *any* by-law under *sections 371, 372 and 373*, the *council* may provide that a breach *thereof* shall be punishable—

(*a*) With fine which may extend to *fifty* rupees, and in case of a continuing breach with fine which may extend to *fifteen rupees* for every day during which the breach continues after conviction for the first breach, or

(*b*) with fine which may extend to *five rupees* for every day during which the breach continues after receipt of notice from the *commissioner* to discontinue such breach.

Confirmation of by laws by Local Government.

375. (1) No by-law made by the *council* under this Act shall have any validity unless and until it is sanctioned by the *Governor in Council.*

(2) Before confirming or sanctioning any such by-law, the *Governor in Council* may modify it.

Conditions precedent to making of by-laws.

376. The power to make by-laws under this Act is subject to the conditions—

(*a*) that a draft of the by-laws is published in the *Fort St. George Gazette* and in the local newspapers ;

(*b*) that *the* draft shall not be further proceeded with until after the expiration of a period of one month from the publication thereof or of such longer period as the *council* may appoint ;

(*c*) that for at least one month during such period a printed copy *of the* draft shall be kept at the municipal office for public inspection and all persons permitted to peruse the same at any reasonable time free of charge ; *and*

(*d*) that printed copies *of the* draft *shall be sold* to any person requiring *them*, on payment of such *price*, not exceeding *the actual cost*, as the *commissioner* may fix.

Publication of Rules, By-laws and Regulations.

Publication of by-laws or rules.

377. (1) When any rule or by-law has been made under this Act, it shall be published in the *Fort St. George Gazette* in English and in the Tamil, Telugu and Hindustani languages.

(2) The *commissioner* shall cause all rules *and* by-laws in force to be printed in the said languages, and shall cause printed copies thereof to be *sold* to any applicant on payment of *a price per copy not exceeding the actual cost.*

(3) The *commissioner* shall from time to time *advertise in the* local newspapers *that* copies of rules and by-laws are for sale and specify the place where and the person from whom *and the price at which they* are obtainable.

(4) The *commissioner* shall publish *lists of offences and fines under this Act and the rules and by-laws made under it, and shall supply a printed copy of such list to any applicant.*

Publication of regulations.

378. *Regulations made under this Act shall be published in such manner as the council may determine.*

Exhibition of by-laws and rules.

379. (1) *Printed copies of by-laws under section* 371, *clause* (4), *shall be affixed at the entrances to, or elsewhere in the street, park or other place affected thereby in such conspicuous manner as the commissioner may deem best calculated to give information to the persons using such place.*

(2) *Printed copies of other by-laws and of the rules and regulations shall be* hung up in some conspicuous part of the municipal office. The *commissioner shall also keep affixed in a like manner in* places of public resort, markets, slaughter-houses and other places affected thereby *copies of such portions of the rules, by-laws and regulations as may relate to those places.*

(3) No municipal officer or servant shall prevent any person from inspecting at any reasonable time *copies so exhibited.*

(4) No person shall, without lawful authority, destroy, pull down, injure, or deface *any copies exhibited as above or any* board *to which the copies have been affixed.*

Chapter XV.—Penalties.

General provisions regarding penalties specified in the schedules.

380. (1) Whoever—

(*a*) contravenes any provision of any of the sections *or rules* of this Act specified in the first column of schedule *VII*; or

(*b*) contravenes any rule or order made under any of the *specified* sections *or rules*; or

(*c*) fails to comply with any direction lawfully given to him or any requisition lawfully made upon him under *or in pursuance of* the provisions of any of the said sections, *or* rules;

shall on conviction be punished with fine which may extend to the amount mentioned in that behalf in the third column of the said schedule.

(2) Whoever after having been convicted of—

(*a*) contravening any provision of any of the sections *or rules* of this Act specified in the first column of schedule *VIII*; or

(*b*) contravening any rule or order made under any of the *specified* sections *or rules*; or

(*c*) failing to comply with any direction lawfully given to him or any requisition lawfully made upon him under *or in pursuance of* any of the said sections, *or* rules;

continues to contravene the said provision or to neglect to comply with the said direction or requisition, as the case may be, shall on conviction be punished, for each day after the *previous date of conviction* during which he continues so to offend, with fine which may extend to the amount mentioned in that behalf in the third column of the said schedule.

Explanation.—The entries in the second columns of *schedules VII and VIII* headed "subject" are not intended as definitions of the offences described in the sections, sub-sections, clauses *or rules* mentioned in the first column or even as abstracts of those sections, sub-sections, clauses *or rules*, but are inserted merely as references to the subject of the sections, sub-sections, *rules* or clauses as the case may be.

Penalty for voting when pecuniarily interested and acting as councillor when disqualified.

381. *If a councillor votes in contravention of section 35, or acts as councillor when disqualified under section 59, he shall, on conviction, be punished with fine not exceeding two hundred rupees for every such offence.*

Penalty for acquisition by municipal officer of interest in contract or work.

382. If the *commissioner* or any municipal officer or servant knowingly acquires, directly or indirectly, by himself or by a partner or *employee* or servant, any personal share or interest in any contract or employment with, by, or on behalf of the corporation, he shall be deemed to have committed the offence punishable under section 168 of the Indian Penal Code: *provided that no person shall by reason of being a shareholder in, or member of, any company, be held to be interested in any contract between such company and the corporation unless he is a director of such company.*

Penalty for omission to take out license for vehicle or animal.

383. (1) Every owner or person in charge of any vehicle or animal liable to tax under section *141* who omits to obtain a license under section *146* shall, on conviction, be punished with fine not exceeding fifty rupees and shall also pay the amount of the tax payable by him in respect of such vehicle or animal.

(2) On payment of such fine and tax and of such costs as may be awarded, such owner or person shall receive a license for the vehicle or animal in respect of which he has been fined and for the period during which he has been found to be in default.

(3) The provisions of this section shall apply to any person who, having compounded for the payment of a certain sum, under section *144* fails to pay such sum and the amount due for a license shall in such case be taken as the amount so compounded for.

Penalty for unlawful building.

384. If the construction or re-construction of any building—

(*a*) is commenced without the permission of the commissioner, or

(*b*) is carried on or completed otherwise than in accordance with the particulars on which such permission was based, or

(*c*) is carried on or completed in contravention of any lawful order or in breach of any provision contained in this Act or in any rule or by-law made under it, or of any direction or requisition lawfully given or made, or

if any alterations or additions required by any notice issued under section *274* or *section 285* are not duly made, or

if any person to whom a direction is given by the *commissioner* to alter or demolish a building under *section 286* fails to obey such direction,

the owner of the building or the said person, as the case may be, shall be liable on conviction to a fine which may extend in the case of a masonry building to five hundred rupees and in the case of a hut to fifty rupees, and to a further fine which may extend in the case of a masonry building to one hundred rupees, and in the case of a hut to ten rupees, for each day during which the offence is proved to have continued after the first day.

Notice to scavengers before discharge.

385. (1) In the absence of a written contract to the contrary, every scavenger employed by the corporation shall be entitled to one month's notice before discharge or to one month's wages in lieu thereof, unless he is discharged for misconduct or was engaged for a specified term and discharged at the end of it.

Penalty to withdrawal of scavengers without notice.

(2) Should any scavenger employed by the corporation, in the absence of a written contract authorizing him so to do, and without reasonable cause, resign his employment or absent himself from his duties without giving one month's notice to the corporation, or neglect or refuse to perform his duties, or any of them, he shall be liable on conviction to a fine not exceeding fifty rupees or to imprisonment which may extend to two months.

Application of sub-sections (1) and (2) to other municipal servants.

(3) The Governor in Council may by notification direct that on and from a date to be specified in the notification, the provisions of sub-sections (1) and (2) with respect to scavengers shall apply also to any other specified class of municipal servants whose functions intimately concern the public health or safety.

Wrongful restraint of commissioner and his delegates.

386. *Every person who prevents the commissioner, or any person to whom commissioner has lawfully delegated his powers of entering into or on any land or building, from exercising his lawful power of entering thereinto or thereon shall be deemed to have committed an offence under section 341 of the Indian Penal Code.*

Punishment of offences relating to town duties.

387. *The law for the time being in force for the punishment of offences relating to the levy or payment of customs-duties and the grant of drawbacks in connection therewith and for the reward of informers shall, as far as may be, apply to similar offences committed in respect of the levy, payment and refund of town duties, and any omission or misdescription in passing for export any goods in respect of which refund of town duties may be claimable shall be punishable as if such omission or misdescription had been made in passing the said goods for import.*

PART VI.

CHAPTER XVI.—PROCEDURE AND MISCELLANEOUS.

Licenses and Permissions.

General provisions regarding licenses, registrations and permissions.

388. (1) Every license and permission granted under this Act or any rule or by-law made *under it* shall specify the period, *if any*, for which and *the* restrictions, *limitations* and conditions subject to which the same is granted, and shall be signed by the *commissioner*.

(2) For every such license or permission and for every registration *fees* may be charged at such rate *intended to cover the cost of municipal control*, as may be *sanctioned* by the *council*.

(3) *The commissioner may, subject to the special provisions of section* 330, *farm out the collection of such fees for any period not exceeding one year at a time on such conditions as he thinks fit.*

(4) *Every order of the commissioner's refusing to grant a license shall state the grounds on which it proceeds.*

(5) Subject to the *special* provisions *in chapters X and XII regarding building and private markets, and subject to such sanction as may be required for the refusal of a license or permission, and to such appeal as may be provided in case of refusal*, any license or permission granted under this Act or any rule or by-law made *under it* may at any time be suspended or revoked by the *commissioner* if any of its restrictions, *limitations* or conditions is evaded or infringed by the grantee, or if the grantee is convicted of a breach of any of the provisions of this Act or of any rule, by-law *or regulation* made *under it* in any matter to which such license or permission relates, *or if the grantee has obtained the same by misrepresentation or fraud.*

(6) *It shall be the duty of the commissioner to inspect places in respect of which a license or permission is required by or under this Act, and he may enter any such place between sunrise and sunset and also between sunset and sunrise, if it is open to the public or any industry is being carried on in it at the time; and if he has reason to believe that anything is being done in any place without a license or permission, where the same is required by or under this Act,*

or otherwise than in conformity with the same, he may at any time by day or night without notice enter such place for the purpose of satisfying himself whether any provision of law, rules, by-laws, regulations, any condition of a license, or any lawful direction is being contravened and no claim shall lie against any person for any damage or inconvenience necessarily caused by the exercise of powers under this sub-section by the commissioner or any person to whom he has lawfully delegated his powers or by any force necessary for effecting an entrance under this sub-section.

(7) When any license or permission is suspended or revoked, or when the period for which *it* was granted *or within which application for renewal should be made* has expired, *whichever expires later*, the grantee shall for all purposes of this Act, or any rule or by-law made *under it* be deemed to be without a license or permission until the *commissioner's* order suspending or revoking the license or permission is cancelled by him, or *subject to sub-section (11)*, until the license or permission is renewed, as the case may be.

(8) Every grantee of any license or permission shall, at all reasonable times, while such license or permission remains in force, produce the same at the request of the *commissioner*.

(9) Whenever any person is convicted of an offence in repect of the failure to obtain a license or permission or to make a registration required by *the provisions of this Act. or by any rule or by-law made under this Act*, the magistrate shall in addition to any fine which may be imposed recover summarily *and pay over to the corporation* the amount of the fee chargeable for the license *or* permission or *for* registration.

(10) Such recovery *of the fee under sub-section 9* shall not entitle the person convicted to a license *or* permission or *to* registration as aforesaid.

(11) *The acceptance by the corporation of the pre-payment of the fee for a license or permission or for registration shall not entitle the person making such pre-payment to the license or permission or to registration, as the case may be, but only to refund of the fee in case of refusal of the license or permission or of registration; but an applicant for the renewal of a license or permission or registration shall until communication of orders on his application be entitled to act as*

if the licence or permission or registration had been renewed; and, save as otherwise specially provided in this Act, if orders on an application for a license or permission or for registration are not communicated to the applicant within thirty days after the receipt of the application by the commissioner, the application shall be deemed to have been allowed for the year or for such less period as is mentioned in the application and subject to the law, rules, by-laws, regulations and all conditions ordinarily imposed.

Appeals.

Appeals from commissioner to standing committee.

389. (1) An appeal shall lie to the standing committee from—

(*a*) any notice issued or other action taken or proposed to be taken by the *commissioner*—

(*i*) under sections *193*, *204*, *207*, *208*, *214*, *215*, *216*, *218*, *288* (*1*), *289* (*1*), *293* (*1*), *293* (*3*), *294*, *295*, *302*, *310*, *311*, *312*, *316* (*3*) *and* *317*,

(*ii*) under any by-law *concerning house-drainage or the connection of house-drains with municipal drains, or house-connections with municipal water-supply or lighting mains;*

(*b*) any refusal by the *commissioner* to grant a permission under *sections 209*, *292 and 316* (*2*), *or*

(*c*) any refusal by the *commissioner* to grant a license under sections *310*, *315*, *319*, *324*, *328 and 333* (*2*); or

(*d*) any order of the *commissioner* made under *section 388*, sub-section (*5*), suspending or revoking a license.

(2) The decision of the standing committee on any such appeal shall be final.

Limitation of time for appeal.

390. In any case in which no time is *laid down in* the foregoing provisions of this Act for the presentation of an appeal allowed thereunder, such appeal, subject to the provisions of section 5 of the Indian Limitation Act, *1908*, must be presented within thirty days after the date of the order or proceeding against which the appeal is made.

Commissioner's power to summon.

Summons to attend and give evidence or produce documents.

391. The *commissioner* may summon any person to attend before him, and to give evidence or produce documents, as the case may be, in respect of any question relating to taxation, or inspection, or registration, or to the grant of any license, under the provisions of this Act.

Procedure.

Form of notices and permissions.

392. All notices and permissions given, issued, or granted, as the case may be, under the provisions of this Act must be in writing.

Proof of consent of municipal authorities or municipal officer.

393. Whenever under this Act or any rule, by-law or regulation made *under it* the doing or the omitting to do anything or the validity of anything depends upon the approval, sanction, consent, concurrence, declaration, opinion or satisfaction of—

(*a*) the *council*, the standing committee, or the *commissioner*, or

(*b*) any municipal officer,

a written document signed in case (*a*) by the *commissioner*, and in case (*b*) by the said municipal officer, purporting to convey or set forth such approval, sanction, consent, concurrence, declaration, opinion or satisfaction, shall be sufficient evidence *thereof*.

Signature on documents.

394. (1) Every license, written permission, notice, bill, schedule, summons, or other document which is required by this Act or by any rule, by-law or regulation made *under it* to bear the signature of the *commissioner* or of any municipal officer shall be deemed to be properly signed if it bears a facsimile of the signature of the *commissioner* or of such municipal officer, as the case may be, stamped thereupon.

(2) Nothing in sub-section (1) shall be deemed to apply to a cheque drawn upon the municipal fund.

Publication of notices.

395. Every public notice given under the provisions of this Act or of any rule, by-law, *or regulation* made *under it* shall be widely made known in the locality affected thereby—

(*a*) by affixing copies thereof in conspicuous public places within the said locality, or

(*b*) by publishing the same by beat of drum or by advertisement in two or more of the local newspapers, or

(*c*) by any two or more of such means, and in any other way that the *commissioner* may think fit.

Publication in newspapers.

396. Whenever it is provided by this Act or by any rule, by-law *or regulation* made *under it* that notice shall be given by advertisement in the local newspapers, or that a notification or any information shall be published in the same, such notice, notification or information shall

be inserted in at least one English and one vernacular newspaper published in the city.

Service or sending of notices, etc.

Method of serving documents.

397. (1) When any notice or other document is required by this Act, or by any rule, by-law, *regulation* or order made *under it*, to be served on or sent to any person the service or sending thereof may be effected—

(*a*) by giving or tendering the said document to such person ; or

(*b*) if such person is not found, by leaving such document at his last known place of abode or business or by giving or tendering the same to some adult member or servant of his family ; or

(*c*) if such person does not reside in the city and his address elsewhere is known to the *commissioner*, by sending the same to him by post registered ; or

(*d*) if none of the means aforesaid be available, by affixing the same in some conspicuous part of such place of abode or business.

(2) *When the person is an owner or occupier of any building or land* it shall not be necessary to name the owner or occupier in the document, *and in the case of joint owners and occupiers it shall be sufficient to serve it on, or send it to, one of such owners or occupiers.*

Relation of occupier to owner.

Recovery by occupier of sum leviable from owner.

398. If any rent, tax or sum leviable under this Act from the owner is recovered from the occupier, such occupier shall be entitled to recover the same from the owner and may deduct it from the rent then or thereafter due by him to the owner.

Obstruction of owner by occupier.

399. (1) If the occupier of any building or land prevents the owner from carrying into effect in respect thereof any of the provisions of this Act, the *commissioner* may by an order require the said occupier to permit the owner, within eight days from the date of service of such order, to execute all such works as may be necessary.

(2) Such owner shall, for a period during which he is prevented as aforesaid, be exempt from any fine or penalty to which he might otherwise have become liable by reason of default.

Execution of work by occupier in default of owner.

400. If the owner of any building or land fails to execute any work which he is required to execute under the provisions of this Act or of any rule, by-law,

regulation or order made *under it*, the occupier of such building or land may, with the approval of the *commissioner*, execute the said work, and shall be entitled to recover from the owner the reasonable expenses incurred in the execution *thereof*, and may deduct the amount thereof from the rent then or thereafter due by him to the owner.

Commissioner's powers of entry.

Power of entry to inspect, survey or execute the work.

401. The *commissioner* may enter into or on any building or land with or without assistants or workmen, in order to make any inquiry, inspection, *test*, *examination*, survey, measurement or valuation, *or for the purpose of lawfully placing or removing meters, instruments, pipes or apparatus*, or to execute any *other* work which is authorized by the provisions of this Act or of any rule, by-law, *regulation* or order made *under it*, or which it is necessary for any of the purposes of this Act or in pursuance of any of the said provisions, to make or execute :

Provided that—

(*a*) except when it is in this Act otherwise expressly provided, no such entry shall be made between sunset and sunrise ;

(*b*) except when it is in this Act otherwise expressly provided, no dwelling house, and no public building or hut which is used as a dwelling place, shall be so entered without the consent of the occupier thereof, unless the said occupier has received at least twenty-four hours' previous notice of the intention to make such entry ;

(*c*) sufficient notice shall be in every case given, even when any premises may otherwise be entered without notice, to enable the inmates of any apartment appropriated to females to remove to some part of the premises where their privacy may be preserved;

(*d*) due regard shall be paid, so far as may be compatible with the exigencies of the purpose of the entry, to the social and religious usages of the occupants of the premises.

Power of entry on lands adjacent to works.

402. (1) The *commissioner* may with or without assistants or workmen enter on any land adjoining or within fifty yards of any work authorized by this Act or by any rule, by-law, *regulation or order* made *under it*, for the purpose of depositing on such land any soil gravel, stone, or other materials, or of obtaining

access to such work, or for any other purpose connected with the carrying on *thereof*.

(2) The *commissioner* shall, before entering on any land under sub-section (1), give the owner and occupier three days' previous notice of the intention to make such entry, and state the purpose thereof, and shall, if so required by the owner or occupier, fence off so much of the land as may be required for such purpose.

(3) The *commissioner* shall not be bound to make any payment, tender or deposit before entering on any land under sub-section (1), but shall do as little damage as may be and shall pay compensation to the owner and occupier of the land for such entry and for any temporary or permanent damage that may result therefrom.

(4) If such owner or occupier is dissatisfied with the amount of compensation paid to him by the commissioner, he may appeal to the standing committee, whose decision shall be final.

Commissioner's power to execute in default.

Time for complying with order and power to enforce in default.

403. (1) Whenever by any notice, requisition, or order under this Act or under any rule, by law or *regulation* made *under it*, any person is required to execute any work, or to take any measures or do anything a reasonable time shall be named in such notice, requisition or order within which the work shall be executed, the measures taken, or the thing done.

(2) If such notice, requisition or order is not complied with within the time so named, then whether or not a fine is provided for such default and whether or not the person in default is liable to punishment or has been prosecuted or sentenced to any punishment for such default, the *commissioner* may cause such work to be executed, or may take any measures or do anything which may, in his opinion, be necessary for giving due effect to the notice, requisition or order as aforesaid.

Recovery of expenses from persons liable and limitation on liability of occupier.

404. (1) The *commissioner* may recover any expenses incurred under section *403* from the person or any one of the persons to whom the notice, requisition or order was addressed.

(2) Notwithstanding anything contained in sub-section (*1*), no occupier shall at any time be called upon to pay any greater sum in respect of such expenses than the amount of rent then due by him, but if the rent so due is less than the sum demanded, he shall, thereafter, as each fresh instalment of rent falls due, become liable to pay a sum not exceeding the amount of such instalment until the whole of the expenses are paid.

(3) The burden of proof that the sum demanded of any such occupier is greater than the rent then or thereafter due by him shall be on the said occupier.

(4) The occupier may recover from the owner or deduct from the rent payable by him to the owner so much as is paid by or recovered from him under this section.

(5) The provisions of this section shall not affect any contract made between any owner and occupier respecting the payment of expenses of any such works as aforesaid.

Relief to agents and trustees.

405. (1) When any person by reason of his receiving the rent of immovable property as agent or trustee or of his being agent or trustee for the person who would receive the rent if the property were let to a tenant, would, under this Act, be bound to discharge any obligation imposed by this Act, or any rule, by-law, regulation *or order* made *under it* on the *proprietor* of the property and for the discharge of which money is required, he shall not be bound to discharge the obligation unless he has, or but for his own improper act or default might have had, in his hands funds belonging to the *proprietor* sufficient for the purpose.

(2) The burden of proving the facts entitling an agent or trustee to relief under this section shall lie on him.

(3) When any agent or trustee has claimed and established his right to relief under this section, the *commissioner* may give him notice to apply to the discharge of such obligation as aforesaid the first moneys which shall come to his hands on behalf or for the use of the *proprietor*; and should he fail to comply with such notice he shall be deemed to be personally liable to discharge such obligation.

Payment of Compensation, etc., by and to the Corporation.

Power of Commissioner to pay compensation.

406. In any case not otherwise expressly provided for in this Act, the *commissioner* may, with the approval of the standing committee, pay compensation to any person who sustains damage by reason of the exercise by any municipal authority officer or servant of any of the powers vested in them by this Act or by any rule, by-law, *or regulation* made *under it.*

Recovery of sum due as taxes.

407. All costs, damages, compensation, charges, expenses, *contributions* and other sums not recoverable under the rules in *Part VII of schedule IV, which under or by virtue or in pursuance of* this Act *or any other law* are directed to be paid by any person to the corporation, shall be demanded by bill or notice as provided in the *said rules* and may be recovered in the manner provided in *those rules* unless within fifteen days from the date *of the* service of the bill or notice such person shall have applied to the *chief judge of the Small Cause Court* under section 408.

Determination by Small Cause Court of sums payable.

408. Where in any case not provided for in section *416*, any municipal authority or any person is required by or under this Act or any rule, by-law *or regulation* made *under it* to pay any compensation, damages, charges or expenses, the amount or apportionment of the same shall, in case of dispute, be ascertained and determined except as is otherwise provided in *section 357*, section *402* and in the Land Acquisition Act, 1894, by the *chief judge of the Small Cause Court* on application made to *him* for this purpose at any time within one year from the date when such compensation, damages, charges or expenses first became claimable.

Proceedings before Small Cause Court.

409. (1) On any application under the provisions of section 408, the said *chief judge* shall summon the other party to appear before him.

(2) On the appearance of the parties or, in the absence of any of them on proof of due service of the summons, the said *chief judge* may hear and determine the case.

(3) In every such case the said chief judge shall determine the amount of the costs and shall direct by which of the parties the same shall be paid.

Recovery of sums payable by distress.

410. (1) If the sum due on account of compensation, damages, charges, expenses and *the* costs ascertained in the manner

described in section *409* is not paid by the party liable within seven days after demand, such sum may be recovered under a warrant *of the Small Cause Court* by distress and sale of the movable property of such party.

(2) The balance, if any, of the proceeds of such sale, after satisfying such amount and the costs of the distress and sale, shall be returned on demand, if made within twelve months, to the party whose goods have been distrained.

Recovery of sum due by suit.

411. Instead of proceeding in any manner hereinbefore *laid down* for the recovery of any *money* of which the amount due has been ascertained as hereinbefore provided, or after such proceedings have been taken unsuccessfully or with only partial success, *the corporation may recover* the sum due or the balance of the sum due, as the case may be, by suit brought in any court of competent jurisdiction against the person liable for the same.

Provisions Regarding Municipal Prosecutions.

Prosecutions by Commissioner.

412. *Subject to the provisions of section* 77, the *commissioner* may prosecute any person *for any offence against* any of the provisions of this Act, or any rule, by-law, *or regulation* made *under it*, and no such prosecution *subject as aforesaid* shall be instituted except on the authority of the *commissioner.*

Period of limitation for making complaints.

413. (1) No person shall be liable to *be tried* for any offence against any of the provisions of this Act, or of any rule, by-law, *regulation or order* made *under it*, unless complaint is made before a magistrate within six months after the commission of the offence:

Provided that failure to take out a license, *obtain permission or secure registration* under this Act shall for the purposes of sub-section (1) be deemed a continuing offence until the expiration of the period, if any, for which the license, permission or registration is required, *and if no period is specified, complaint may be made at any time within twelve months from the commencement of the offence.*

Cognizance of offences.

414. All offences against this Act, or against any rule, by-law or regulation made *under it*, whether committed within or without the city, shall be cognizable by a presidency magistrate having jurisdiction in the city; and such presidency magistrate shall not be deemed to be

incapable of taking cognizance of any such offence, or of any offence against any enactment hereby repealed, by reason only of his being liable to pay any municipal rate or other tax or of his being benefited by the municipal fund to the credit of which any fine imposed by him will be payable.

Imprisonment in default of payment and application of fines.

415. (1) In case any fine or costs imposed or assessed by a magistrate under this Act *or under any rule*, by-law *or regulation made under it*, shall not be paid, the magistrate may order the offender to be *imprisoned in default of payment subject to all the restrictions, limitations and conditions imposed in sections* 64 *to* 70 *(both inclusive)* of the Indian Penal Code.

(2) *Any* fine *or costs imposed or assessed by a magistrate by virtue of this Act shall on recovery be paid* to the corporation to be by them applied to the purposes of this Act.

Payment of compensation for damage to municipal property.

416. If, on account of any act or omission, any person has been convicted of an offence against the provisions of this Act or against any rule, by-law *or regulation* made *under it* and by reason of such act or omission damage has been caused to any property of the corporation, the said person shall pay compensation for such damage, notwithstanding any punishment to which he may have been sentenced for the said offence. In the event of dispute the amount of compensation payable by the said person shall be determined by the magistrate before whom he was convicted of the said offence ; and, *in default of payment* of the amount of compensation so determined, *it* shall be recovered under a warrant from the said magistrate as if it were a fine inflicted by him on the person liable therefor.

Legal proceedings in general.

Institution of suits against municipal authorities, officers and agents.

417. (1) No suit *for damages or compensation* shall be instituted against the corporation or any municipal authority, officer or servant, or any person acting under the direction of the same, in respect of any act *done in pursuance or in execution or intended execution* of this Act or any rule, by-law, *regulation* or order made *under it* or in respect of any alleged neglect or default in the execution of this Act *or any rule, by-law, regulation or order made under it* until the expiration of one month after a notice has been

delivered or left at the municipal office or at the place of abode of such officer, servant or person, stating the cause of action, the relief sought, and the name and the place of abode of the intending plaintiff; and the plaint shall contain a statement that such notice has been so delivered or left.

(2) Every such suit shall be commenced within six months after the date on which the cause of action arose *or in case of a continuing injury or damage during such continuance or within six months after the ceasing thereof.*

(3) If any person to whom any notice is given under sub-section (1) tenders amends to the plaintiff before the suit is instituted, *and if the plaintiff does not recover in any such action more than the amount so tendered* he shall not recover *any costs incurred after such tender* by the person to whom such notice has been given, *and the defendant shall be entitled to costs as from the date of tender.*

(4) Where the defendant in any such suit is the *commissioner*, a municipal officer or servant, payment of the sum or any part of any sum, payable by him in or in consequence of the suit, whether in respect of costs, charges, expenses, compensation for damages or otherwise may be made, with the sanction of the standing committee, from the municipal fund.

Provisions respecting institution, etc., of civil and criminal actions and obtaining legal advice.

418. *Subject to the provisions of section* 77, the *commissioner* may—

(a) take, or withdraw from, proceedings against any person who is charged with—

(i) *any offence against this Act, the rules, by-laws or regulations ;*

(ii) *any offence which affects or is likely to affect any property or interest of the corporation or the due administration of this Act ;*

(iii) *committing any nuisance whatsoever ;*

(b) compound any offence against this Act, the rules, by-laws or regulations which may be compounded ;

(c) defend himself is sued or joined as a party in any proceeding in respect of the conduct of elections or in respect of the electoral roll ;

(d) defend, or compromise any appeal against an assessment or tax ;

(e) take, withdraw from or compromise proceedings under sections 408, 411, *and* 416 *for the recovery of expenses or compensation claimed to be due to the corporation ;*

(*f*) *withdraw or compromise any claim for a sum not exceeding five hundred rupees against any person in respect of a penalty payable under a contract entered into with such person by the commissioner, or with the approval of the standing committee, any such claim for any sum exceeding five hundred rupees;*

(*g*) *with the approval of the council, defend any suit or other legal proceeding brought against the corporation or against any municipal authority, officer or servant, in respect of anything done or omitted to be done by them, respectively, in their official capacity;*

(*h*) *with the approval of the standing committee, compromise any claim, suit or legal proceeding brought against the corporation or against any municipal authority, officer or servant, in respect of anything done or omitted to be done as aforesaid;*

(*j*) *with the approval of the standing committee, institute and prosecute any suit or withdraw from or compromise any suit or claim, other than a claim of the description specified in clause (f), which has been instituted or made in the name of the corporation or of the commissioner;*

(*k*) obtain such legal advice and assistance as he may from time to time think it necessary or expedient to obtain, or as he may be desired by the *council* or the standing committee to obtain, for any of the purposes *mentioned* in the foregoing clauses of this section or for securing the lawful exercise or discharge of any power or duty vesting in or imposed upon any municipal authority, officer or servant:

Provided that the commissioner shall not defend any suit or legal proceeding under clause (g) without first taking legal advice with regard thereto, and shall institute and prosecute any suit which the council shall determine to have instituted and prosecuted.

Protecting clauses.

Indemnity to municipal authorities, officers and agents.

419. No suit shall be maintainable against any municipal authority, officer, or servant or any person acting under the direction of any municipal authority, officer or servant, or of a magistrate, in respect of anything lawfully and in good faith done under this Act or any rule, by-law, *regulation* or order made under it.

Effect of informalities.

420. (1) *Any informality, clerical error, omission or other defect in any assessment made or in any distress levied or in any notice, bill, summons, warrant or other document issued under this Act or the rules or by-laws made under it may at any time as far as possible be rectified.*

(2) *No such informality, clerical error, omission or other defect shall be deemed to render the assessment, distress, notice, bill, summons, warrant or other document invalid or illegal, nor to render any person executing or serving any such document a trespasser, if the provisions of this Act, the rules and by-laws have in substance and effect been complied with.*

(3) *No act of the municipal executive, or of a municipal officer or servant shall be deemed to be invalid or illegal by reason only of a defect in the constitution of the corporation or in any election or appointment:*

Provided always that any person who sustains any special damage by reason of any informality, irregularity, clerical error, omission, or other defect shall be entitled to recover compensation for the same by suit in a court of competent jurisdiction.

Police.

Duties of police officers.

421. It shall be the duty of *every police officer*—

(*a*) to communicate without delay to the proper municipal officer any information which he receives of the design to commit or of the commission of any offence under this Act or any rule, by-law or regulation made *under it*,

(*b*) to assist the *commissioner* or any municipal officer or servant, *or any person to whom the commissioner has lawfully delegated powers* reasonably demanding his aid for the lawful exercise of any power vesting in the *commissioner* or in such municipal officer or servant *or person* under this Act or any such rule, by-law or regulation,

(*c*) to assist any person employed in the collection of tolls in case of resistance to the lawful authority of such person; and for that purpose *he* shall have the same power which *he has* in the exercise of *his* ordinary police duties.

Power of police officers to arrest persons.

422. (1) If any police officer sees any person committing an offence against any of the provisions of this Act or of any rule, by-law *or regulation* made *under it*, he shall, if the name and address of such person are unknown to him and if the said person on demand declines to give his name and address or gives a name and address which such officer has reason to believe to be false, arrest such person.

(2) No person arrested under sub-section (1) shall be detained in custody—

(*a*) after his true name and address are ascertained, or

(*b*) without the order of a magistrate for any longer time, not exceeding twenty-four hours from the hour of arrest than is necessary for bringing him before a magistrate.

Exercise of powers of police officer by municipal servants.

423. The *Governor in Council* may empower any municipal servant or any class of municipal servants to exercise the powers of a police officer for the purposes of this Act.

Miscellaneous.

Application of term "public servant" to municipal officers, agents and sub-agents.

424. Every municipal officer or servant, every contractor or agent for the collection of any municipal tax, *duty*, toll, or fee, and every person employed by any such contractor or agent for the collection of such tax, *duty*, toll, or fee, shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Prohibition against obstruction of municipal contractor.

425. No person shall obstruct or molest any person with whom the *commissioner* has entered into a contract on behalf of the corporation in the performance of his duty or of anything which he is empowered or required to do by virtue or in consequence of this Act or of any *rule*, by-law, *regulation* or order made *under it.*

Prohibition against removal of mark.

426. No person shall remove any mark set up for the purpose of indicating any level or direction incidental to the execution of any work authorized by this Act or by any rule, by-law, *regulation* or order made *under it.*

Prohibition against removal or obliteration of notice.

427. No person shall, without authority in that behalf, remove, destroy, deface, or otherwise obliterate any notice exhibited by or under the orders of the corporation.

Prohibition against unauthorized dealings with public place or materials.

428. No person shall, without authority in that behalf, remove earth, sand or other material or deposit any matter or make any encroachment from, in, or on any land vested in the corporation or river, estuary, canal, backwater, or water course (not being private property), or in any way obstruct the same.

Transitional and transitory provisions.

Passing of property and rights to corporation as reconstituted

429. All property and all interests of *whatever* kind *owned by*, vested in or held in trust *by or* for the *corporation* with all

rights of *whatever kind* used, enjoyed or possessed by the *corporation as constituted under the Madras City Municipal Act*, 1904, *shall pass to the corporation as constituted under this Act.*

Commencement of Act.

430. This Act shall come into force on such date as the *Governor in Council* may by notification direct:

Provided *that* the power to make or *approve* rules, *by-laws and regulations* may be exercised at any time after the publication of the *Governor-General's assent under section* 81 *of the Government of India Act*, 1915, and that any election or appointment *of councillors* or members of the standing committee under this Act or under the rules made *under this Act* may be held or made at any time after *such* publication, but no such election or appointment shall take effect until the commencement of the Act.

Provisions for first constitution of corporation under Act.

431. *In their application to the term of office and the election and appointment of councillors, members of the standing committee and the commissioner elected or appointed for the first time after the commencement of this Act, the provisions of this Act shall be read subject to the following modifications:—*

(a) the term of office of the President, of the other commissioners, and of the members of the standing committee holding office under the Madras City Municipal Act, 1904, shall expire on such date or dates after the commencement of this Act as the Governor in Council shall determine; and the Governor in Council shall make appointments and cause arrangements for election to be made under this Act so that the newly elected and appointed councillors may come into office on the date fixed for the retirement of the former commissioners, the new standing committee within fifteen days after the date fixed for the retirement of the former standing committee, and the commissioner appointed under this Act on the date fixed for the retirement of the President appointed under the Madras City Municipal Act, 1904, such date not being later than the date fixed for the retirement of the remaining commissioners holding office under the Madras City Municipal Act, 1904; and

(b) on or as soon as may be after the constitution of the council under this Act a meeting shall be held on a day and at a time fixed by the commissioner, and, if not held on that day, shall be held on some subsequent day fixed by the commissioner, for the election of a President of the Council, and of a standing committee under this Act,

and for ascertainment by lot (or if the Governor in Council so directs, otherwise than by lot) of eight divisional seats to be vacated at noon on the first day of November of the year in which the council is constituted under this Act, and of eight more such seats to be vacated on the first day of November of the next year; and the councillors elected for the sixteen seats so ascertained or councillors elected in their places in casual vacancies shall, notwithstanding anything in section 61, hold office only until the next, or as the case may be, next but one first day of November after the constitution of the council under this Act, and

(c) the first meeting of the standing committee elected for the first time under this Act shall be held on a day and at a time fixed by the commissioner, and the members of such committee shall hold office until a new committee is elected under section 19.

Procedure for recovery of arrears of taxes, etc.

432. All arrears of taxes or other payments by way of composition for a tax *or due for expenses or compensation or otherwise* due to the corporation at the time this Act comes into *force* may be recovered as though they had accrued under this Act.

SCHEDULE I.

ENACTMENTS REPEALED.

(See section 2.)

Year. (1)	Number. (2)	Short title. (3)	Extent of repeal. (4)
		Acts of the Governor of Fort St. George in Council.	
1904	*III*	*The Madras City Municipal Act, 1904*	*The whole.*
1907	*IV*	*The Madras City Municipal Act (Amendment Act), 1907.*	*Do.*
1911	*II*	*The Madras City Municipal Act (Amendment Act), 1911.*	*Do.*

SCHEDULE II.

RULES REGARDING PROCEEDINGS OF THE COUNCIL AND COMMITTEES.

(See section 31.)

THE COUNCIL.

1. *For the purposes of rules 2, 3, 4 and 5 in this schedule the word "President" shall be deemed to mean—*

(a) the chairman of the standing committee if the office of President is vacant, and

(b) the commissioner if the offices of President and chairman of the standing committee are both vacant.

2. *A general meeting of the council* shall be held at the municipal office every month *on such day and at such hour as the President shall fix.*

3. The President shall cause notice of every general meeting and of the business to be transacted thereat to be published in the *Fort St. George Gazette* and in the local newspapers at least six days before *the day of* the meeting, *but it shall be competent to him for good and sufficient reasons to alter the day or hour of the meeting at any time before the day originally fixed, provided that he shall intimate the alteration to the councillors and publish it in such manner as he may deem most expedient.*

4. At each of the general meetings held in the months of April, June, August, October, December and February, the President shall place before the council a statement of receipts and disbursements on account of the municipal fund from the close of the last preceding year up to the close of the month before that in which the meeting takes place.

5. (1) The President may call a special meeting of the *council* at the municipal office, whenever he thinks fit, *and shall call such a meeting on receiving* a request in writing signed by ten *councillors* specifying *a resolution which it is proposed to move.*

(2) No *special* meeting shall be held unless at least four days' notice, specifying the purpose for which such meeting is to be held and the *date and hour* thereof, has been given by a *separate communication* addressed to each *councillor and by publication in* the local newspapers.

6. (1) All acts authorised to be done and all questions authorised to be decided by the *council* shall, save as otherwise provided *in this Act*, be done or decided by a majority of the councillors present and voting at a meeting.

(2) The President *or presiding councillor* shall in case of equality of votes have a second or casting vote.

7. (1) No business shall be transacted at any meeting unless there is a quorum.

(2) *Ten* councillors at a general meeting and *twelve* at a special meeting shall constitute a quorum.

8. (1) Minutes of the proceedings *of the council* shall be entered in a book to be called the minute-book, and shall be signed by the President or presiding *councillor* after each meeting.

(2) The minute-book shall be open at the municipal office at all reasonable times to the inspection of any *councillor* without payment and to the inspection of any other person on payment of a fee of eight annas.

9. (1) The *council* may appoint from among their own number committees for the purpose of inquiring into and reporting on any matter which is reserved by this Act for the decision of the *council* and which is not at the time under the consideration of a sub-committee appointed under section *22*.

(2) The proceedings of every such committee shall be recorded in writing and submitted to the *council*.

THE STANDING COMMITTEE.

10. *An ordinary meeting of the standing committee shall be held* at the municipal office at least twice every month *on such day and at such hour as the committee shall from time to time determine.*

11. On receiving a requisition signed by *the commissioner or by* three members of the committee, *the chairman of the committee* shall call a special meeting *within forty-eight hours and shall fix the time of such meeting.*

12. No business shall be transacted at any meeting of the standing committee unless there is a quorum *of four.*

13. All questions shall be decided by a majority of the members present and voting, *the presiding member having* a second or casting vote *when there is an* equality of votes.

14. Any member of the standing committee, *other than the President of the council*, who fails to attend four consecutive ordinary meetings, shall cease to be a member of the standing committee, *but* may be re-elected by the *council* at any meeting.

SCHEDULE III.

AREAS AND BOUNDARIES OF THE ESPLANADE.

(*See section* 81.)

The Esplanade means the following three areas of which the boundaries are as follow :—

1*st*, *The Monument Esplanade* (excluding Popham's Esplanade road).—Bounded *on the north* by straight lines drawn from stone to stone, between M. D. Zone Mark No. 27, on the North Beach road, opposite to the High Court and a point, 165 feet westward, from Mark No. 24 in the straight lines between Zone Marks Nos. 24 and 23, where it crosses the western compound wall of the Ordnance line abutting on Irusappa Maistri street ; *on the south* by Fraser's Bridge road and North Fort side road ; *on the east* by North Beach road ; and *on the west* by Irusappa Maistri street.

2*nd*, *The Benfield Esplanade* (excluding Moore's road and Esplanade footpath).—Bounded *on the north* by Fraser's Bridge road ; *on the south* by the General Hospital road ; *on the east* by the Wallaja or Benfield Esplanade road ; and *on the west* by Nainiappa Naick street or Memorial Hall road.

3*rd*, *The Medical College Esplanade*.—Bounded *on the north* by the General Hospital road ; *on the south* by the river Cooum ; *on the east* by the Wallaja road ; and *on the west* by the Medical College.

SCHEDULE IV.

TAXATION RULES.

(*See section* 163.)

PART I.

Assessment of Property Taxes.

(See sections 115—125.)

1. *The commissioner shall prepare and maintain property-tax registers in such form as he sees fit, provided that such registers shall record the following particulars, in so far as they can be ascertained, with regard to each assessable item* :—

(*a*) The *serial* number, description and name (*if any*) *of the item ;*

(*b*) the name of the division and of the street, if any, in which *it* is situated ;

(*c*) the name of the owner ;

(*d*) the name of the occupier ;

(*e*) the annual value ; and

(*f*) the amount of the tax payable,

and shall otherwise be kept in such form and in such parts or sections as the commissioner sees fit.

2. (1) When *the registers are* complete in respect of any division or part of a division, the *commissioner* shall give public notice *stating* where, and between what hours, such *registers* may be inspected.

(2) The owner or occupier of any land or building included in such *registers* or the agent of *any* such owner or occupier shall be permitted to inspect the said *registers* and to *take* extracts therefrom free of charge, and any other person shall be permitted to inspect the said *registers* and to *take* extracts therefrom on payment of a fee of one rupee on each occasion.

3. The *commissioner* shall amend the *property-tax registers* by altering, *adding or deleting items as circumstances may require.*

4. In every case in which any building or land is assessed for the first time, the *commissioner* shall give the owner or occupier special notice of the *assessment.*

5. *In every case in which the assessment on any building or land is increased, otherwise than in consequence of the enhancement by the council of the rate at which the property-tax is leviable, the commissioner shall give the owner or occupier special notice stating the amount of the increase and the reasons therefor.*

6. When *the commissioner makes* an amendment *under rule* 3, *it shall be deemed to have taken* effect *from the earliest date in the current year on which the circumstances justifying the amendment existed, but the first half-yearly instalment of the property-tax shall not be payable until fifteen days after the service or sending of the notice required by rule 4 or rule 5.*

Part II.

Assessment of Increment Duty.

(See sections 126—139.)

A.—Calculation of the Consideration.

7. *The following rules shall govern the calculation of consideration for the purposes of assessing increment duty.*

8. (*a*) *If the consideration includes annuities or other periodically recurring incumbrances or benefits not charged as capital sums, that part of the consideration shall be deemed to be equivalent to the present value of all such recurring payments calculated at the rate of six per cent per annum compound interest.*

(*b*) *In the case of periodical payments for one or more lives, the term of years in issue shall be ascertained from such actuarial tables based on Indian life statistics as the standing committee may approve.*

(*c*) *The present value of periodical payments in perpetuity shall be deemed to be the annual payment multiplied by sixteen and two-thirds.*

(*d*) *The present value of periodical payments for a definable term shall be limited to the annual payment multiplied by sixteen and two-thirds.*

(*e*) *The present value of periodical payments for an indefinable term shall be deemed to be the annual payment multiplied by eight and one-third.*

Illustration.

A, a Hindu widow, sells a house with the consent of her reversioners. Part of the consideration is a monthly payment of Rs. 10 *to her for life. Her age is such that according to the approved actuarial tables the present value of this recurring benefit is the monthly payment multiplied by* 115. *The value of this part of the consideration shall be taken as Rs.* 1,150.

If the stipulation is that Rs. 10 *a month shall be paid to the widow and her heirs for ever, the present value of this payment must be taken under sub-rule* (*c*) *to be Rs.* $120 \times 16\frac{2}{3}$, *i.e., Rs.* 2,000.

If the stipulation is that Rs. 120 *shall be paid annually in advance for* 101 *years, the mathematical present value of the* 101 *payments to the nearest rupee would be Rs.* $(120 + 16{\cdot}62 \times 120)$ *or Rs.* 2,194. *But under sub-rule* (*d*), *for the purposes of assessing increment duty, the present value must be limited to Rs.* 2,000.

9. (*a*) *If the consideration includes a deferred payment of a capital sum, that part of the consideration shall be deemed to be equivalent to the present value of such sum as worked out at six per cent per annum compound interest.*

(*b*) *If the capital sum of which payment is deferred carries interest, the present value of the several instalments of interest shall be calculated like other periodically recurring payments under rule* 8 *and shall be added to the present value arrived at under clause* (*a*) *of this rule in order to ascertain the aggregate amount of the consideration.*

Illustration.

A sells a house to B for Rs. 5,000, *Rs.* 2,000 *to be paid in cash at once and Rs.* 3,000 *to remain on mortgage for a period of five years at eighteen per cent per annum, interest being payable in annual instalments. The consideration is not Rs.* 5,000 *but the sum of—*

(*i*) *Rs.* 2,000, *being the immediate cash payment,*

(*ii*) $\frac{\text{Rs. } 3{,}000}{1{\cdot}06^5}$, *being the present value of Rs.* 3,000 *payable five years later, as calculated at six per cent compound interest, and*

(*iii*) *Rupees* $540 \times \frac{1{\cdot}06^5 - 1}{1{\cdot}06^5 \times {\cdot}06}$, *being the present value of five instalments of interest at Rs.* 540 *each as calculated in the same manner.*

10. *Consideration not expressed in terms of money shall be valued by the commissioner on the best data available.*

11. *Where an option may be exercised by either party to a sale and the value of the consideration will vary according as the option is or is not exercised, or according to the time at which it is exercised, the occurrence of the circumstances in which the arithmetical value of the consideration will be highest shall be assumed for the purpose of the calculation.*

Illustrations.

I

A sells a site with a ruined house on it, reserving the right to remove the materials of the house. If the value of the materials exceeds the cost of removing them, it must be assumed that A will exercise his right, and the estimated net profit which would thereby accrue to A must be included in the consideration.

II

A sells his house to B for a lakh of rupees; B has the option of paying the sale price at any time within five years from the date of sale, and, pending payment, the amount carries annual interest at the rate of eighteen per cent. The longer the payment is deferred, the greater will be the consideration. It must accordingly be assumed that B does not pay till the end of the fifth year. The consideration will be the present value of one lakh, payable five years hence, plus the present value of an annuity of Rs. 18,000 for five years, the present value in each case being worked out at six per cent compound interest.

If the money be payable at B's convenience no limit of time being specified, the value of the consideration will be highest on the assumption that B indefinitely postpones payment of the principal. The consideration must therefore be regarded as a perpetual annuity of Rs. 18,000 and the present value of such annuity as calculated according to rule 8 (c) will be three lakhs. (If under the contract B had to pay at once, the consideration would be only one lakh.)

If interest be payable at three per cent instead of eighteen per cent, the value of the consideration will be greatest on the assumption of immediate payment. It must be assumed therefore that payment is made at once, and the consideration will be one lakh.

12. *In the absence of conveyances executed after the 31st March 1901 from which data of the description contemplated by section 128, sub-section (2), can be obtained, the "original value" of immovable property and of interests therein shall be calculated according to rules 13, 14 and 15.*

13. (*a*) *Unless and until the contrary is shown, the "original value" shall be presumed to be the gross annual value multiplied by sixteen and two-thirds;*

(*b*) *in the case of property which corresponds exactly to any one item appearing in the property-tax registers of the year ending with the 31st March 1901, the gross annual value shall be deemed to be the annual value entered in the said registers against the item;*

(*c*) *in the case of property which forms a part only of any one such item, the gross annual value shall be deemed to be an equitable proportion of the annual value so entered against the item;*

(*d*) *in the case of property which is distributed among several such items, the gross annual value shall be calculated by applying clause (b) or clause (c) according as each item does or does not correspond exactly to a portion of the property;*

(*e*) *in the case of property which does not form the whole or part of any such items, the gross annual value shall be calculated with reference to*

(*i*) *the annual values entered in the said registers against similar property in the same neighbourhood and*

(*ii*) *such other data as may be available;*

(*f*) *in the case of property or an interest in property which has come into existence after the 31st March 1901, the gross annual value shall be calculated in accordance with the procedure indicated in clauses (b) to (e), except that for the annual values appearing in the registers of the year ending with the 31st March 1901 there shall be substituted the annual values appearing in the registers of the year in which the property or interest came into existence.*

14. (*a*) *In the case of—*

(*i*) *a reversionary interest in an estate, an interest in remainder, or any other interest in expectancy, and*

(*ii*) *a leasehold interest of a lessee, an estate for one or more lives, or any other terminable interest,*

the "original value" shall be deemed to be equivalent to the present value of the interest calculated at 6 per cent. per annum compound interest and it shall be assumed for the purpose of the calculation that the property undergoes no change in value during the period which elapses before the interest falls into possession.

(*b*) *If the interest is limited to a term of years, the present value shall be calculated as if the interest were an annuity running for such term and as if the annual payment were equivalent to the gross annual value as fixed under rule 13.*

15. *If in any case falling under rule 13 the property or interest in property has been the subject of one or more*

previous conveyances executed at any time between the 31st March 1870 and the 1st April 1900 by any instrument of the nature specified in section 126, sub-section (4), and if the value of the considerations for the last of such conveyances was greater than the original value of the property or interest as calculated under rule 13, the assessee shall be entitled to claim that for the purpose of assessing increment duty the value of the consideration as aforesaid shall be deemed to be the "original value" of the property or interest.

B.—Additions and Deductions.

16. *(a) The additions allowed by section 130, sub-section (1), to the "original value" shall not take into account the value of improvements effected in respect of things excluded from the definition of immovable property given in section 132.*

(b) Where damage has accrued to a building which was in existence on the date with reference to which the original value is calculated and such damage has been repaired by the expenditure of sums received in indemnification therefor, such repairs shall not be regarded as improvements for the purpose of section 130, sub-section (1).

(c) The value of admissible improvements shall be taken at their original cost with a reasonable deduction for depreciation, if any.

17. *Where damage has accrued to a building which was in existence on the date with reference to which the "original value" is calculated and where during the period in respect of which increment duty is levied sums have been received in indemnification for the damage, such sums shall be added to the "sale price" unless it is proved to the satisfaction of the commissioner that they have been expended in repairing the damage:*

Provided that the Governor in Council may exempt from the operation of this rule any case in which the damage accrued before the coming into force of this Act.

18. *In the case of a transfer of—*

(i) a reversionary interest in an estate,

(ii) an interest in remainder, or

(iii) any other interest in expectancy,

the present value of which increases progressively with the efflux of time, the amount of such increase shall be calculated at six per cent. per annum compound interest and there shall be added to the "original value" a percentage thereof corresponding to the percentage of progressive

increase in the present value of the interest which has accrued during the period in respect of which increment duty is leviable.

Illustration.

A having settled a house on his mother B for her life, sells his reversionary right to C for Rs. 1,000 on the 1st January 1910; B's expectation of life is then twenty years. C transfers the reversionary right to D for Rs. 2,000 on the 1st January 1920; by that time B's expectation of life has diminished to twelve years. The question in issue is what amount of increment duty C will have to pay.

Under section 129 (4) read with section 128 (2) (a) the "original value" of the interest transferred by C is Rs. 1,000. But during the period from 1st January 1910 to 1st January 1920, in respect of which increment duty is leviable, the actuarial present value of the reversionary right has progressively increased with B's diminishing expectation of life. Assuming the actuarial present value to have been X on the 1st January 1910, it has thus increased by the 1st January 1920 to an amount represented by the mathematical expression $X \times \frac{1{\cdot}06^{20}}{1{\cdot}06^{12}} = X \times 1{\cdot}068 = X \times 1{\cdot}59385$

In other words, the percentage of progressive increase is 59·385. Under section 130 (2) read with this rule the appropriate addition to the "original value" (Rs. 1,000) is 59·385 per cent of Rs. 1,000, which, worked out to the nearest rupee, is Rs. 594; and under section 129 (1) increment duty is payable at the rate of 20 per cent of the difference between—

(a) the "sale price" (Rs. 2,000), and

(b) the "original value" (Rs. 1,000), together with the addition thereto (Rs. 594),

i.e., Rs. 2,000 — Rs. 1,594, or Rs. 406. C will therefore have to pay one-fifth of Rs. 406.

19. *When, owing to the absence of documentary evidence, the "original value" of an interest in expectancy has to be calculated under rules 13 and 14 and such interest is not vested but contingent, a percentage thereof sufficient to cover insurance against failure of the interest shall be deducted from the amount of the "original value."*

Illustration.

A dies in January 1910 devising his house for life to his wife B with remainder to his son C, contingently on C surviving B; B's expectation of life is then twenty years. C sells his interest in the property to D for Rs. 1,073 in January 1920; by that time B's expectation of life has diminished to twelve years.

The house was shown as a single item in the property tax registers for the year 1909–10, the annual value entered against it being Rs. 60. Under clauses (a), (b) and (f) of rule 13 the "original value" of the property is therefore $16\frac{2}{3} \times 60$ *or Rs. 1,000; and under rule 14*

the "original value" of C's interest in the property is the present value of Rs. 1,000 payable 20 years hence, interest being calculated at six per cent. Such present value is the number of rupees represented by the mathematical expression $\frac{1,000}{1{\cdot}60^{20}}$ *which, worked out to the nearest unit, is* 312.

But for the purpose of calculating increment duty on the sale in January 1920, *an addition of* 59·385 *per cent or Rs.* 185 *must under rule* 18 *be made to the "original value." The "original value" together with this addition is Rs.* 312 plus *Rs.* 185 *or Rs.* 497; *and it is from this figure (Rs.* 497) *that the deduction necessary to cover insurance must be made.*

Assuming that on the actuarial data available the chance of C's predeceasing B is one in four, the deduction to be made under this rule will be one-fourth of Rs. 497 *or, roughly, Rs.* 124. *C having sold his interest for Rs.* 1,073 *in January* 1920 *is liable to pay increment duty on the difference between—*

(a) *the "sale price" (Rs.* 1,073); *and*
(b) *the "original value" (Rs.* 312) plus *the addition under rule* 18 *(Rs.* 185) minus *the deduction under this rule (Rs.* 124),

i.e., *Rs.* [1,073 − (312 + 185 − 124)] = *Rs.* 700. *Under section* 129 (1) *the sum due from C is* 20 *per cent of that amount or Rs.* 140.

20. *In the case of a transfer of—*

(*i*) *a leasehold interest of a lessee,*
(*ii*) *an estate for one or more lives, or*
(*iii*) *any other terminable interest, the present value of which decreases progressively with the efflux of time, the amount of such decrease shall be calculated at six per cent per annum compound interest and there shall be deducted from the "original value" a percentage thereof corresponding to the percentage of progressive decrease in the present value of the interest which has accrued during the period in respect of which increment duty is leviable.*

Illustration.

A settles his house on his mother B for life on the 1st *January* 1910; *B's expectation of life is twenty years. B sells her life interest to C for Rs.* 1,073 *on the* 1st *January* 1920; *by that time her expectation of life has diminished to twelve years.*

The house was shown as a single item in the property tax registers of the year 1909–10, *the annual value entered against it being Rs.* 60. *Under section* 129 (4) *read with rule* 14 *the "original value" of the interest sold by B is the present value of an annuity of Rs.* 60 *for a term of* 20 *years calculated at six per cent compound interest. Such present value is represented by the mathematical expression—*

$$\frac{\text{Rs. } 60}{1{\cdot}06^{20}} \times \left(\frac{1{\cdot}06^{20}-1}{1{\cdot}06-1}\right), \text{ or Rs. } 60 \times \frac{1-\frac{1}{1{\cdot}06^{20}}}{1{\cdot}06-1}.$$

Worked out to the nearest rupee the result is Rs. 688.

But during the period from 1st *January* 1910 *to* 1st *January* 1920, *in respect of which the increment duty is leviable, the actuarial present value of the life interest has progressively decreased with B's diminishing expectation of life.*

Assuming the actuarial present value to have been X *on the* 1st *January* 1910, *it has thus decreased to an amount represented by the mathematical expression—*

$$\frac{1-\frac{1}{1{\cdot}06^{12}}}{1-\frac{1}{1{\cdot}06^{20}}} \text{ of X or } 73{\cdot}02 \text{ per cent of X.}$$

In other words the percentage of progressive decrease during the period in issue is 26·98. *The appropriate deduction from the "original value" (Rs.* 688) *to be made under section* 130 (2) *read with this rule is therefore* 26·98 *per cent of Rs.* 688, *which, worked out to the nearest rupee, is Rs.* 185.

Under section 129 (1) *increment duty is payable at the rate of* 20 *per cent of the difference between—*

(*a*) *the "sale price"—(Rs.* 1,073); *and*
(*b*) *the "original value" (Rs.* 688) minus *the deduction under this rule (Rs.* 185),

i.e. [1,073 − (688 − 185)] = *Rs.* 570. *B will therefore have to pay one-fifth of that amount or Rs.* 114.

21 *Where the "original value" has been ascertained from an instrument of conveyance in the manner contemplated by section* 128, *sub-section* (2), *or by rule* 15, *four per cent shall be added thereto to cover stamp duty, lawyer's fees, broker's commission and other expenses incidental to the conveyance.*

22. *The assessee shall be entitled to claim a deduction not exceeding four per cent from the "sale price" to cover his actual expenditure on—*

(*a*) *stamp duty payable to the Government,*
(*b*) *lawyer's fees,*
(*c*) *broker's commission at rates not exceeding those customarily paid in the city, and*
(*d*) *registration fees:*

Provided always that the expenditure be proved to the satisfaction of the commissioner.

23. *Where during the period in respect of which increment duty is leviable any capital sum or any instalment of a capital sum has, under any provision of law, been paid to the corporation on account of an increase in the value of the premises due to improvements made by the corporation or to other action taken by the corporation, the amount of such capital sum or instalment shall be added to the "original value."*

24. (*a*) *If a member of a joint family or a co-heir acquires a share of any other member of the joint family or of another co-heir, as the case may be, and subsequently disposes of such share by means of an instrument of conveyance chargeable with increment duty, and if the consideration for which he acquired the share amounts to a sum in excess of the "original value" of the share, the assessee shall be entitled to claim that an addition shall be made to the "original value" of the share equivalent to the amount of such excess:*

Provided always that the aggregate amount of the "original value" and the addition so made thereto shall in no case exceed the amount which would constitute the "original value" on the date of the acquisition if the valuation were made by applying the method prescribed in clause (d) of rule 13 *and calculating the gross annual value in accordance with clauses* (*b*) *to* (*e*) *of the same rule as modified by substituting for the relevant entries in the registers for the year ending with the* 31*st March* 1901 *the corresponding entries in the registers of the year in which the acquisition was made:*

Provided further that no addition shall be made under this rule unless the assessee satisfies the commissioner that the transaction was not carried out with the object of evading liability to increment duty.

(*b*) *If any addition has been allowed under clause* (*a*) *of this rule, then, notwithstanding anything contained in the provisions of section 130, sub-section* (*1*), *or rule* 23, *no further addition shall be allowed to the "original value" of an acquired share under the said provisions in respect of any improvement or payment made between the date with reference to which the "original value" is calculated and the date of the acquisition of such share.*

Illustration.

On the 1st January 1905 *A buys a house for Rs.* 9,000. *Having improved it at a cost of Rs.* 3,000, *he dies in January* 1920, *leaving two sons B and C who succeed to the property in equal shares. The annual value of the house is entered as Rs.* 900 *in the property-tax registers of the year* 1919–20. *In June* 1920 *B acquires C's share by executing a promissory note for Rs.* 8,000 *in his favour. In January* 1921 *B sells the whole house for Rs.* 18,000; *the question arises whether he is liable to increment duty and, if so, to what amount.*

Under section 128 (2) (*a*) *the "original value" of the property in respect of which increment duty is leviable is Rs.* 9,000; *and the "original value" of each share is Rs.* 4,500. *B under this rule is entitled to claim as an addition to the "original value" Rs.* 3,500, *being the amount by which the consideration for which he acquired C's share (Rs.* 8,000) *exceeds the "original value" (Rs.* 4,500) *of C's share.*

But this addition to the "original value" of the share is subject to a limitation which must be worked out by calculating a hypothetical "original value" (with reference to the date of acquisition) in accordance with the procedure indicated in the first proviso to sub-rule (*a*). *The valuation thus arrived at under rule* 13 *is Rs.* $16\frac{2}{3} \times 450$) *or Rs.* 7,500. *The sum of the "original value" (Rs.* 4,500) *and the addition thereto must not exceed that amount; the addition must therefore be reduced to Rs.* 3,000.

Clause (*b*) *prohibits any addition to the "original value" of the acquired share in respect of the improvements made by A before his death. The addition to be made for these improvements, so far as they affect B's original share, is determined by the commissioner (acting under rule* 29) *to be Rs.* 2,000.

The "original value" with admissible additions is accordingly Rs. 9,000 + *Rs.* 3,000 + *Rs.* 2,000 *or Rs.* 14,000. *If allowed the concession contemplated by this rule, B would only be liable to pay* 20 *per cent on the difference between—*

(*a*) *the "sale price" (Rs.* 18,000) *and*

(*b*) *the "original value" (Rs.* 9,000) *plus the permissible additions (Rs.* 5,000), *i.e., on Rs.* 4,000. *But there are circumstances calculated to arouse suspicions as to the* bona fides *of the transaction between B and C—the consideration was a promissory note, not a cash payment, and the transaction took place in June* 1920, *i.e., only a few months before B sold the whole property. Under the second proviso to clause* (*a*) *of the rule, B will have to satisfy the commissioner that the acquisition was not a collusive proceeding intended to evade payment of the full amount of increment duty otherwise leviable.*

25. *When—*

(*i*) *the "original value" has been ascertained from a sale certificate in the manner contemplated by section* 128, *sub-section* (2), *read with section* 132, *sub-section* (2), *clause* (*c*);

(*ii*) *the sale-purchaser held a mortgage on the property at the time of the sale; and*

(*iii*) *the aggregate interest secured by such mortgage amounted to a sum in excess of the "original value"—*

the assessee shall be entitled to claim that an addition shall be made to the "original value" equivalent to the amount of such excess:

Provided always that the aggregate amount of the original value and the addition so made thereto shall in no case exceed the higher of the two amounts which would respectively constitute.

(1) *the "original value" on the date of the sale, and*

(2) *the "original value" on the date of execution of the mortgage,*

if the valuation were made by applying the method prescribed in clause (a) of rule 13 *and calculating the gross annual value in accordance with clauses (b) to (e) of the same rule, as modified by substituting for the relevant entries in the registers of the year ending with the* 31*st March* 1901 *the corresponding entries in the registers of the year in which the sale took place or of the year in which the mortgage was executed, as the case may be.*

Provided further that no addition shall be made under this rule—

(1) *if the consideration for the mortgage was not an actual payment in cash, or*

(2) *if the sale took place in consequence of a suit instituted by the mortgagee within six months from the date of the execution of the mortgage,*

unless the assessee satisfies the commissioner that the transactions were not carried out with the object of evading liability to increment duty.

Illustration.

A has a house the annual value of which is entered at Rs. 600 *in the property-tax registers for the year* 1921–22. *In January* 1922 *he mortgages it to B for a cash payment of Rs.* 5,000. *As A fails to pay interest on the mortgage, B brings a suit against him in* 1924. *The course of justice is delayed by the chicanery of A, but B eventually obtains a decree and in January* 1930 *the house is brought to sale in execution.*

A wilfully omits to keep the house in repair during the period of litigation, with the result that the annual value falls to Rs. 480 *and is so entered in the property-tax registers of the year* 1929–1930.

At the court sale only low bids are forthcoming, because the bidders fear further chicanery on the part of A, and B is forced, in self-protection, to buy in the house for Rs. 4,000, *a sum much below its real value. Under the mortgage his aggregate claim amounts on the date of sale to Rs.* 11,000, *including costs and interest left unpaid by A. In* 1950 *B sells the house for Rs.* 12,000; *the question arises whether he is liable to increment duty and, if so, to what amount.*

Under section 128 (2) (*a*) *read with section* 132 (2) (*c*) *the "original value" is Rs.* 4,000, *i.e., the price for which B bought in the property at the court sale. As B's aggregate interest under his mortgage amounted at the time of sale to Rs.* 11,000, *he is entitled under this rule to an addition of Rs.* 7,000, *that being the amount by which his interest exceeded the "original value."*

But this addition is subject to a limitation which must be worked out by calculating hypothetical "original values" in accordance with the procedure indicated in the first proviso to the rule.

The values thus arrived at would be respectively (*Rs.* $16\frac{2}{3} \times 480$ *or*) *Rs.* 8,000 *on the date of sale* (*and Rs.* $16\frac{2}{3} \times 600$ *or*) *Rs.* 10,000 *on the date of execution of the mortgage. The higher of these two amounts being Rs.* 10,000, *the sum of the "original value"* (*Rs.* 4,000) *and the addition thereto must not exceed that amount; the addition must therefore be reduced to Rs.* 6,000. *B will therefore be liable under section* 128 *to pay increment duty at* 20 *per cent on the difference between—*

(*a*) *the "sale price" in* 1950 (*Rs.* 12,000 *and*

(*b*) *the "original value" in* 1930 (*Rs.* 4,000)

plus *the permissible addition* (*Rs.* 6,000),

i.e., on Rs. 2,000.

If in January 1922 *B had merely given A a promissory note for Rs.* 5,000 *instead of making a cash payment of that amount, or if B's suit had been instituted in June* 1922, *i.e., within six months from the date of the execution of the mortgage, the limitation imposed by the second proviso to this rule would come into play, and B would have to satisfy the commissioner that there was no intention to evade increment duty.*

C.—Special valuations.

26. (*a*) *In the circumstances set out in the proviso to section* 131, *sub-section* (1), *the commissioner shall cause a special valuation to be made by the corporation engineer or by a surveyor employed by the corporation for the purpose.*

(*b*) *On receipt of the report of the engineer or surveyor the commissioner shall furnish the assessee with a copy thereof and shall give him notice to appear at a specified time and place in order to put forward any objections to the valuation which he may desire to raise.*

(*c*) *After considering the objections, if any, raised by the assessee the commissioner shall by order in writing determine the value of the consideration.*

27. *If, in the circumstances set out in section* 131, *sub-section* (2), *the instrument does not give full particulars regarding the value of so much of the consideration as relates to the transfer of—*

(*i*) *immoveable property situated outside the city, or*

(*ii*) *things excluded from the definition of immoveable property given in section* 132,

the commissioner shall proceed, on the best data available, to determine the value of such property or things and shall make a

corresponding deduction from the aggregate consideration in order to arrive at the consideration with reference to which increment duty should be calculated.

28. (*a*) *If, in the circumstances set out in section* 131, *sub-section* (2)—

(*i*) *the "original value" has to be ascertained from an instrument of conveyance in the manner contemplated by section* 128, *sub-section* (2), *clause* (*a*) *or clause* (*b*),

(*ii*) *the property under valuation forms a part only of the premises conveyed by the instrument, and*

(*iii*) *the instrument does not give full particulars regarding the value of the consideration for the conveyance of such part;*

the commissioner, after first applying rule 27 *if necessary, shall proceed to determine the "original value" of the property under valuation by apportioning the aggregate consideration for the conveyance, less the deduction (if any) made under rule* 27, *in the manner laid down in clauses* (*b*) *and* (*c*) *of this rule.*

(*b*) *If the property under valuation and the remainder of the premises conveyed by the instrument after excluding portions outside the city are shown as distinct items in the property tax registers of the year in which the conveyance took place, the "original value" shall be worked out in the ratio of the annual values entered in the registers against the said items.*

(*c*) *If separate particulars of the annual values cannot be ascertained from the property-tax registers under clause* (*b*), *the commissioner shall apportion the aggregate consideration on the best data available.*

29. (*a*) *If in the circumstances set out in section* 130—

(*i*) *the value of an improvement to property has to be ascertained for the purpose of calculating the amount of increment duty leviable on an instrument of conveyance,*

(*ii*) *the property under valuation forms a part only of the premises affected by the improvement, and*

(*iii*) *the value of the improvement so far as it affects the property under valuation cannot be separately ascertained,*

the commissioner shall proceed to determine the value of the improvement as affecting the property under valuation by apportioning the aggregate value of the improvement in the manner laid down in clauses (*b*) *and* (*c*) *of this rule.*

(*b*) *If the property under valuation and the remainder of the premises affected by the improvement are shown as distinct items in the property tax registers of the year in which the conveyance took place, the aggregate value of the improvement shall be apportioned in the ratio of the annual values entered in the registers against the said items*

(*c*) *If separate particulars of the annual values cannot be ascertained from the property-tax registers under clause* (*b*) *the commissioner shall apportion the aggregate value of the improvement on the best data available.*

D.—Exemptions, Remissions and Refunds.

30. *Increment duty shall not be levied*—

(*a*) *from the Government, or*

(*b*) *in cases where the sale price is less than one thousand rupees or the amount of the duty is found to be less than ten rupees :*

Provided that the commissioner shall have power to levy increment duty in any case falling under clause (*b*), *if he is satisfied that the conveyance in issue forms part of a larger transaction which, for the purpose of evading liability to increment duty has been divided into parts, each covered by a separate instrument.*

31. (*a*) *If increment duty is chargeable in respect of an instrument for the conveyance of a portion of premises shown as one item in the property-tax registers or of an interest in premises so shown and the assessee proves—*

(*i*) *that within three years before the date of execution of such instrument he or any person from whom he has derived his title by succession or survivorship had transferred another portion of or another interest in the same premises by means of any instrument of the nature specified in section* 126, *sub-section* (4), *and*

(*ii*) *that if the variation in the value of the portion or interest so transferred were calculated in accordance with the procedure set out in section* 128, *the calculation would show a decrease in value exceeding Rs.* 200, *he shall be entitled, on application to the commissioner, to a remission of increment duty to an amount not exceeding* 20 *per cent of the amount of the decrease in value so calculated.*

(*b*) *If increment duty has been paid by the transferor in respect of an instrument for the conveyance of a portion of premises shown as one item in the property-tax registers or of an interest in premises so shown and such transferor or any person who has acquired the title of such transferor by succession or survivorship, proves—*

(*i*) *that within three years after the date of the execution of such instrument he has transferred another portion of or another interest in the same premises by means of any instrument of the nature specified in section* 126, *sub-section* (4), *and*

(*ii*) *that if the variation in the value of the other portion or other interest so transferred were calculated in accordance with the procedure set out in section* 128, *the calculation would show a decrease in value exceeding Rs.* 200,

the transferor of such other portion or other interest shall be entitled on application to the commissioner to a refund of the increment duty paid on the first conveyance to an amount not exceeding 20 *per cent of the amount of the decrease in value so calculated.*

(*c*) *When a remission or refund of increment duty has been made under this rule with reference to a prior or subsequent instrument of conveyance no further remission or refund shall be admissible with reference to such instrument.*

32. *If an instrument of conveyance in respect of which increment duty has been levied cannot be carried into effect, or it, having been carried into effect, it is subsequently found to have been void in law from the beginning, the commissioner shall refund the duty.*

E.—General.

33. *The following rules shall govern the calculation of the term of a lease :—*

(*a*) *The term of a lease for life shall be deemed to be a number of years equal to the mean expectation of life of the person for whose life the lease is granted.*

(*b*) *The term of a lease for more than one life shall be deemed to be a number of years equal to the mean expectation of life of the youngest of the persons for whose lives the lease is granted.*

(*c*) *Where a lease contains a covenant for renewal, the term of the lease shall be deemed to include the maximum period for which the lessee can claim renewal under such covenant.*

34. (*a*) *For the purpose of assessing increment duty the commissioner may by notice require the assessee to furnish him with—*

(1) *the originals or authenticated copies of any relevant document which he possesses or can procure ;*

(2) *written replies to requisitions for any relevant information, so far as precise information is available ; and*

(3) *written replies to requisitions for relevant estimates of value.*

(*b*) *The notice shall fix a reasonable period, not less than thirty days within which the assessee shall furnish the documents or replies.*

(*c*) *The assessee shall be bound to comply with the notice and shall furnish correct information and accurate estimates to the best of his knowledge and belief.*

Part III.

Tax on Carriages and Animals.

(See section 141.)

35. (*a*) *The tax on carriages and animals shall be levied at half-yearly rates not exceeding those shown in the following table :—*

	Half-yearly instalment. Rs. A. P.
For every four-wheeled *motor*-vehicle *of not less than 40 horse-power*	*75 0 0*
For every four-wheeled motor-vehicle of 25 horse-power, but less than 40 horse-power	*50 0 0*
For every four-wheeled motor-vehicle of 12 horse-power, but less than 25 horse-power	*35 0 0*
For every four-wheeled motor-vehicle of less than 12 horse-power...	*25 0 0*
For every four-wheeled *carriage constructed to be* drawn by two or more horses *of thirteen hands or over*	15 0 0
For every four-wheeled *carriage constructed to be* drawn, by a horse, bull or bullock, or by two or more horses under thirteen hands, or by two or more bulls or bullocks	7 8 0
For every *four*-wheeled *carriage constructed to be* drawn by one or more horses, bulls or bullocks	4 8 0
For every *motor* tricycle *and every motor* bicycle *with side-car*...	*15 0 0*
For every motor bicycle without side-car	*10 0 0*
For every other bicycle or tricycle	2 0 0
For every other *carriage not being a child's perambulator or go-cart*	3 0 0
For every horse *or mule* of thirteen hands *or over*	7 8 0
For every horse *or mule* under thirteen hands, *but not under eleven hands*	3 12 0
For every horse *or mule* under eleven hands	1 8 0
For every bull or bullock	0 12 0
For every male buffalo	0 12 0
For every ass	0 6 0
For every dog	0 12 0

(*b*) *For the purpose of classification under clause* (*a*) *the horse-power of a motor-vehicle shall, in case of doubt, be determined by the commissioner.*

(*c*) *If, within the half-year, a person replaces any carriage or animal by another carriage or animal falling under the same class in the table given in clause* (*a*), *he shall not be liable to more than one payment of tax and the amount of such payment shall be regulated by the aggregate number of days for which he has kept such carriage or animal during the half-year.*

Part IV.

Tolls.

(See section 154.)

36. (*a*) *Tolls shall be levied at the rates shown in the following table* :—

	Rs.	A.	P.
On every four-wheeled *motor*-vehicle *fitted with pneumatic tyres and seating less than ten persons*	*0*	*12*	*0*
On every other four-wheeled motor-vehicle	*1*	*8*	*0*
On every four-wheeled *carriage*	0	4	0
On motor tricycles and on motor bicycles with side-cars	*0*	*6*	*0*
On motor bicycles without side-cars	*0*	*4*	*0*
On every other *carriage*	0	2	0
On every cart, laden	0	2	0
On every cart, not laden	0	1	0
On every buffalo, bull or bullock, laden	0	0	6
On every horse *or mule* of thirteen hands or over, laden or ridden.	0	1	0
On every horse *or mule* of thirteen hands or over not laden or ridden	0	0	6
On every horse *or mule* under thirteen hands, or ass, laden or ridden	0	0	6
On every elephant	0	8	0
On every camel	0	1	0

(*b*) *Payment of a toll in respect of any vehicle covers the animals engaged in drawing it.*

(*c*) *An animal shall not be classed as laden when it is merely accoutred for being laden or ridden.*

(*d*) Not more than a single payment of toll may be demanded in respect of any vehicle or animal during any one period of twenty-four hours counted from midnight to midnight.

Part V.

Terminal tax.

(See section 160.)

37. *The terminal tax on railway passengers shall be levied on their tickets at rates not exceeding those shown in the following table* :—

—	*Single.*	*Return.*	*Season.*
For first-class tickets	*2 annas.*	*4 annas.*	*1½ rupees per mensem.*
For second or intermediate class tickets	*1 anna.*	*2 annas.*	*12 annas per mensem.*
For third-class tickets	*6 pies.*	*1 anna.*	*6 annas per mensem.*

Part VI.

Revision of Assessment.

(See section 163.)

38. Any *assessee* who is dissatisfied with *the assessment of any tax, duty or toll under this Act other than increment duty or surcharge on income-tax may make an application in writing to the commissioner for the revision of such assessment* stating the grounds of his objection *thereto.*

39. No application for revision under *rule* 38 shall be *admitted*—

(*a*) unless *the* application has *reached* the municipal office—

(i) in the case of the property-tax, within fifteen days from *the publication of the public notice referred to in rule* 2 *or from the receipt of the special notice referred to in rule* 4 *or rule* 5, *and*

(ii) in the case of any other tax, *duty* or toll, within seven days from the date of demand ; *and*

(*b*) unless the tax, *duty or toll* has been paid :

Provided that the *commissioner* may *at his discretion* admit *any* application without prepayment of the tax, and shall do so when the amount of the tax does not exceed five rupees.

Explanation.—In the case of a tax leviable by half-yearly instalments the requirements of clause (*b*) *shall be deemed to have been satisfied if the instalment for the current half-year has been paid.*

40. (*a*) *If the commissioner is unable himself to settle the matter to the satisfaction of the applicant*, the application shall be heard and decided by the *commissioner* and two *councillors* summoned by him *for the purpose.*

(*b*) The summons shall state the day and hour at which the attendance of the said *councillors* is required, and they shall be bound to attend in accordance therewith.

(*c*) Each of the *councillors* so summoned shall be entitled to a fee of ten rupees for every day's attendance.

(*d*) The decision under *clause* (*a*) shall be the decision of the majority.

41. (*a*) *An appeal shall lie to the small cause court against any decision under rule* 40, *but no such appeal shall be heard by the said court, unless*—

(i) a notice of intention to appeal *has been* given to the *commissioner* within seven days from the date of *the* decision, and

(ii) the petition of appeal has been presented and the tax, *duty* or toll has been paid within fourteen days from the date of the decision.

(*b*) *The* notice *of intention to appeal* shall state the name, occupation and residence of the appellant or of his attorney or vakil (if any) and the grounds of appeal.

(*c*) *The appellant shall not, except with the leave of the court, urge or be heard in support of any ground of objection* which has not been set forth in *his notice of intention to* appeal.

42. (*a*) *An appeal shall lie to the small cause court against any assessment to increment duty, but no such appeal shall be heard by the said court, unless—*

(i) a notice of intention to appeal has been given to the commissioner within fourteen days from the date of the assessment, and

(ii) the petition of appeal has been presented and the duty has been paid within thirty days from the date of the assessment.

(*b*) *The provisions of clauses (b) and (c) of rule* 41 *shall apply to proceedings under this rule.*

43. *The small cause court* may, if *it* thinks fit, state a case on any appeal under *rule* 41 *or rule* 42 for the decision of the high court and shall do so whenever a question of law is involved, if either the *commissioner* or the appellant applies in writing in that behalf within fifteen days *from the decision of the small cause court* and deposits such sum as the *small cause court* thinks necessary to defray the cost of the reference.

44. (*a*) The high court may pass such order as they think fit on a reference under *rule* 43.

(*b*) Upon production of a copy of the order passed under *clause* (*a*) *the small cause court* shall proceed to dispose of the case in conformity with the terms of the order, and may direct *who shall bear* the costs of the appeal and reference.

(*c*) In the event of the amount of any tax, *duty or toll* being *reduced* or remitted, the commissioner shall grant a refund accordingly.

45. *Subject to the result of any application, appeal or reference made as hereinbefore provided*, the assessment of any tax, *duty* or toll shall be final.

PART VII.

Collection of taxes, duties and tolls.

(See section 163.)

46. (*a*) *In the case of every assessment to the property tax or the tax on carriages and animals the commissioner* shall cause a bill to be served on or sent to the person liable for the *tax*.

(*b*) *In the case of any assessment to any other tax or any duty or toll leviable under this Act*, the *commissioner may* cause a bill to be served on the person liable for *the tax, duty or toll, as the case may be*.

47. Such bill shall contain—

(*a*) particulars of the demand;

(*b*) notice of the liability incurred in default of payment; and

(*c*) notice of the time within which any application for revision *or any appeal* may be preferred.

48. If within fifteen days (*or in the case of assessments to increment duty within thirty days*) from the serving or sending of such bill the tax, *duty or toll* is not paid, and the *omission to pay* is not *accounted for* to the satisfaction of the *commissioner*, the tax, *duty or toll together* with all costs may be levied under a warrant *issued by the commissioner*—

(i) by distress and sale of the movable property of the defaulter, or

(ii) if the defaulter is the occupier of any building or land in respect of which *a* tax is due, by distress and sale of any *movable* property which may be found in or on such building or land:

Provided always that movable property of the kinds described in the proviso to section 60 *of the Code of Civil Procedure*, 1908, *shall not be liable to distraint.*

49. Under a special order in writing of the *commissioner* any officer charged with the execution of a warrant of distress may, between sunrise and sunset, break open any outer or inner door or window of a building in order to make the distress, if he has reasonable ground for believing that such building contains property which is liable to seizure, and if, after notifying his authority and purpose, and duly demanding admittance, he cannot otherwise obtain admittance:

Provided that such officer shall not enter or break open the door of any apartment appropriated to females, until he has

given three hours' notice of his intention and has given such females an opportunity to remove *themselves*.

50. The officer charged with the execution of a warrant of distress shall make an inventory of the property seized and shall at the same time give notice of sale to the person in possession of the said property at the time of seizure.

51. The distress shall not be excessive, that is to say, the property distrained shall be as nearly as possible proportionate in value to the sum due by the defaulter, together with all expenses incidental to the warrant, *distraint*, detention and sale.

52. (*a*) If the warrant is not discharged within the time mentioned in the notice of sale, the property seized or a sufficient portion thereof may be sold by public auction under the orders of the *commissioner* who shall apply the proceeds, or such part thereof as may be necessary, in payment of the sum due, *including* all expenses *incidental to the warrant, distraint, detention and sale.*

(*b*) If the property seized is perishable, or if the expense of keeping it will, together with the amount of the tax, *duty or toll* due, exceed the value of *the property* the *commissioner* shall *forthwith* sell the property after giving notice of sale to the person in possession at the time of seizure.

(*c*) The surplus, if any, shall be paid to the person in possession at the time of seizure if application is made within twelve months from the date of sale; if no application is made, the surplus shall be forfeited to the corporation.

(*d*) *Neither the commissioner nor* any municipal officer *or servant* shall directly or indirectly purchase any property at any such sale.

53. (*a*) Fees shall be *leviable* on distraints under this Act *with reference to* the *value of the property distrained and* according to the rates specified in the *following table*:—

Value of property.	Amount of fee. RS.	A.	P.
Under five rupees	0	4	0
Five and under ten rupees	0	8	0
Ten and under fifteen rupees ...	0	12	0
Fifteen and under twenty rupees ...	1	0	0
Twenty and under twenty-five rupees	1	4	0
Twenty-five and under thirty rupees	1	8	0
Thirty and under thirty-five rupees	1	12	0

Value of property.	Amount of fee. RS.	A.	P.
Thirty-five and under forty rupees	2	0	0
Forty and under forty-five rupees...	2	4	0
Forty-five and under fifty rupees...	2	8	0
Fifty and under sixty rupees ...	3	0	0
Sixty and under eighty rupees ...	3	12	0
Eighty and under one hundred rupees	4	8	0
One hundred rupees and upwards...	5	0	0

(*b*) *Fees levied under this rule are not intended to cover* the cost of maintaining any live-stock distrained.

(*c*) *The commissioner may at his discretion remit any fee wholly or in part.*

54. (*a*) The property of a *defaulter* may be distrained wherever *it* may be found *within the Presidency of Madras.*

(*b*) *If it is necessary to distrain property outside the limits of the city, the commissioner shall address his warrant to such public servant having local jurisdiction as the Governor in Council may by general or special order direct.*

(*c*) *Such public servant shall execute the warrant himself or cause it to be executed by some person subordinate to himself.*

(*d*) *Subject to the modifications set out in the following clauses, the provisions of rules 49 to 53 (both inclusive) shall apply to the execution of the warrant and the disposal of the sale-proceeds.*

(*e*) *For the purpose of action under rule 49 no special order in writing of the commissioner shall be required, but if the public servant to whom the warrant is addressed charges any subordinate with the execution thereof, he shall furnish such subordinate with a special order in writing to that effect, and such subordinate shall then have authority to take action under the rule.*

(*f*) *For the purpose of action under rule 52 the public servant to whom the warrant is addressed may, without further orders from the commissioner, sell or direct the sale of the property seized, and shall on completion of the sale transmit the proceeds to the commissioner, subject to such deduction, if any, as may be necessary to meet expenses incurred locally.*

(*g*) *It shall be unlawful for such public servant himself or for any person subordinate to him directly or indirectly to purchase any property at any such sale.*

55. If the *property tax due in respect of* any building or land remains unpaid after a bill has been duly sent to or served on the owner *thereof* the *commissioner* may

demand *such sum* from the occupier of the said building or land, and, *in default of* payment thereof, may recover *it from him* in the manner provided *in rule* 48:

Provided that no arrears due from the owner for more than one year shall be so recovered from the occupier.

56. *Any person who*—

(1) *wilfully omits to pay any tax, duty or toll* within fifteen days (*or in the case of increment duty within thirty days*) from the date of service of a bill *for the same under rule* 46, *or*

(2) *wilfully prevents distraint or sufficient distraint of property subject to distraint for any tax, duty or toll due from him,*

shall on conviction *by* a magistrate be liable to a fine not exceeding twice the amount of the tax, *duty or toll* found to be due.

57. *Nothing hereinbefore provided shall preclude the corporation from suing in a civil court for the recovery of any tax, duty, toll or other amount due under this Act.*

PART VIII.

Miscellaneous.

(See section 163.)

58. The *commissioner* shall keep separate accounts of all moneys received and expended for any purpose connected with (*a*) *the water and drainage tax*, and (*b*) the lighting tax.

59. *For the purposes of parts* VI *and* VII *of these rules the expressions "tax" and "toll" include payments due by way of composition for a tax or toll, as the case may be.*

SCHEDULE V.

FINANCIAL RULES.

(*See section* 166.)

AUTHORIZED EXPENDITURE.

1. *The objects on which the municipal fund may be spent include those expressly declared obligatory by laws or rules, those which laws or rules expressly give the Corporation a discretion to undertake, and, in general, all matters necessary for, or conducive to the safety, health, convenience or education of the citizens of Madras or the amenities of the city and all matters incidental to the administration.*

2. *The objects of expenditure connected with the public safety include the following:—*

(*a*) Lighting of public streets *and the provision, purchase, exploitation and maintenance of gas, electric or other undertakings for lighting public and private streets, places and buildings;*

(*b*) Extinction of fires;

(*c*) Control, supervision or removal of dangerous places, buildings, trades and practices;

(*d*) Regulation of traffic;

(*e*) Prevention and removal of obstructions in streets or public places.

3. *The objects of expenditure connected with the public health include the following:—*

(*a*) The construction and maintenance of hospitals and dispensaries *and temporary places of reception within the city or without the city for the treatment of infectious diseases occurring in the city; building hospitals and dispensaries and places of reception for the sick in general; contributing towards hospitals, dispensaries or places of reception provided by the local Government; contracting for the use of a hospital or part of a hospital, dispensary, or place of reception; combining with any other local authority or with the Local Government to provide a common hospital, dispensary or place of reception; sending indigent inhabitants of the city to institutions outside the city for treatment;* the training of *health officers*, medical subordinates, *sanitary inspectors and analysts; the training of nurses and the provision of nurses for attendance on patients suffering*

from infectious diseases at the houses of such persons; vaccination and the training and supervision of vaccinators *and the provision of lymph;* the registration of births, deaths *and marriages;* the enumeration of the inhabitants of the city; and other measures of a like nature;

(*b*) The construction, *establishment,* maintenance, supervision and control of public markets and slaughter-houses; of latrines; of drains and drainage works; of sewage farms; of tramways and other works for the removal of sewage; of water works, drinking fountains, tanks and wells; *of wash houses or dhobykhanas;* of parks, squares and gardens; the acquisition of land necessary for any of these purposes; the reclamation of unhealthy localities; and other sanitary measures of a like nature;

(*c*) The cleansing and watering of streets and drains; scavenging; the removal of excessive or noxious vegetations; the abatement of all nuisances;

(*d*) The regulation and control of offensive or dangerous trades, of unhealthy buildings or localities, and of burial and burning grounds *and crematoria;* and the provision of sites for and the closing of burial and burning grounds; *the provision of new sites for offensive and dangerous trades and of special locations for factories; the acquisition of congested areas and the provision of new sites to relieve congesti n or to provide for the growth of population; improvement and reclamation of land, planning, surveying and control of town extensions, whether within or without the municipal limits, re-distribution of sites in such extensions, and all measures of a like nature.*

4. *The objects of expenditure connected with the public convenience, amenities and education include:—*

(*a*) The construction, maintenance, *diversion and improvement* of streets, bridges, causeways, culverts and the like *and the acquisition of land necessary for buildings to form or improve streets;* the regulation of building; *the construction of model dwellings;* the removal of projections *and encroachments;* the naming of streets; the numbering of houses; the planting and preservation of trees in public streets and places; *the maintenance of public monuments;*

(*b*) The construction, maintenance, alteration and adornment of public halls *and theatres,* the *acquisition and maintenance of recreation grounds, playing-fields and promenades;*

(*c*) *Subject to all provisions of law the construction, maintenance, purchase or exploitation of tramways and other transport services railways not included, of telephone systems, grass farms, dairies, public bakeries and other industrial concerns of public utility, whether within or without the municipal limits, and whether or not in combination with other authorities or persons, and subscription to debenture loans of any such concerns;*

(*d*) *The employment of veterinary officers, the prevention of diseases of animals, the provision of places for the treatment of sick animals, and the prevention of cruelty to animals;*

(*e*) *The provision and maintenance or holding of zoological and horticultural gardens and exhibitions;*

(*f*) *The provision and maintenance of public* libraries *and reading-rooms, museums, art galleries, gymnasia or any other institutions connected with the diffusion of mental or physical culture;*

(*g*) *The provision and maintenance of public baths and bathing places;*

(*h*) *The provision of music for the people;*

(*i*) *The provision and maintenance of public clocks and clock-towers or of a time gun;*

(*j*) The construction *and maintenance* of school houses;

(*k*) Primary education;

(*l*) Technical education;

(*m*) The training of teachers;

(*n*) *The provision of standard weights, scales and measures, and of public weighing-places;*

(*o*) *The holding of industrial exhibitions or fairs or of exhibitions connected with municipal administration, sanitation and the public health;*

(*p*) *The provision and maintenance of rest-houses, choultries,* alms houses, *poor houses, pounds and other works of public utility.*

5. *The objects of expenditure incidental to the administration include—*

(*a*) *The provision and maintenance of a principal municipal office and record room and of other offices with the cost of appurtenances and fittings and insurance;*

(*b*) *Salaries, allowances, liveries, pensionary and provident fund contributions, gratuities and pensions, and the cost or*

hire of vehicles for the commissioner and the municipal officers and servants ; study leave allowances of professional officers and subordinates ; sending municipal servants to the Pasteur Institute, Coonoor, for treatment ;

(c) Stationery, printing and all office and advertising expenses including the cost of reporting the discussions of the councils ;

(d) Legal expenses ;

(e) The expenses of conducting elections;

(f) Auditors' fees ;

(g) Fees payable to councillors under rule 40 of schedule IV ;

(h) The provision and maintenance of municipal workshops ;

(i) Municipal surveys, the preparation of maps of the city and of proposed extensions ;

(j) The preparation and maintenance of a record of rights in immoveable property.

6. *Expenditure on the following objects is obligatory :—*

(a) The principal municipal office and record room ;

(b) Maintenance of public property and monuments vested in the corporation ;

(c) Maintenance of property owned by the corporation ;

(d) Salaries and pensionary and provident fund contributions, gratuities and pensions of the commissioner and the municipal officers and servants according to the conditions on which such persons entered municipal service ;

(e) The expenses of conducting elections;

(f) The drainage system ;

(g) The water-supply system ;

(h) The lighting of the public streets ;

(i) Preventing the spread of dangerous diseases ;

(j) Scavenging ;

(k) Burial and burning grounds ;

(l) Census when ordered to be taken by the local government ;

(m) Registration of births and deaths ;

(n) Vaccination ;

(o) Extinction of fires ;

(p) Provision of slaughter-houses ;

(q) Payment of interest on and amortization of debt ;

(r) All other objects declared obligatory by law or rule.

7. *With previous sanction of the Government of India the council may—*

(a) upon any of the public streets in Madras, or upon any land in or without Madras which is vested in the council, construct or maintain any railway which may appear to the council to be useful or necessary for the removal of rubbish and offensive matter or for any of the other purposes of this Act,

(b) use and employ upon any such railway locomotive engines or other motive power and carriages and wagons to be drawn or propelled thereby,

(c) carry and convey passengers and goods upon any such railway,

(d) make such reasonable charges in respect of such passengers or goods as the council may from time to time determine,

(e) from time to time enter into any contract with any person for the construction, maintenance and working of any such railway in or without Madras,

(f) from time to time enter into any contract with any person for the passage over any such railway of locomotive engines or other motive power, carriages and wagons belonging to or controlled by such person upon the payment of such tolls or rent, and under such conditions and restrictions, as may be mutually agreed upon, and

(g) lease any such railway to any person upon such terms and under such conditions and restrictions as may be mutually agreed upon

Note.—The term "railways" in this rule does not include "tramways".

8. If the expenditure incurred by any *other local* authority *in the Presidency of Madras* for any purpose described *in these rules* is such as to benefit the inhabitants of the city *the commissioner* may, with the sanction of the *council*, contribute towards such expenditure.

9. The *commissioner* may, with the sanction *of the council*, *contribute* towards the expenses of any public exhibition, ceremony or entertainment in the city.

10. *The commissioner may, with the sanction of the council, defray the cost of the preparation and presentation of addresses to persons of distinction visiting the city.*

11. *The commissioner may, with the sanction of the council and of the Governor in Council, contribute to any fund for the defence of the city, India or the empire, to any charitable fund, or to the funds of any institution for the relief of the poor or the*

treatment of disease or infirmity or the reception of diseased or infirm persons or the investigation of the causes of disease.

RECEIPTS AND PAYMENT.

12. All moneys received by the corporation shall be lodged in the Bank of Madras or, with the sanction of the Governor in Council, in any other bank, and shall be credited to an account entitled the "Municipal Fund *Account*" and may, with a like sanction, be invested in any one of the securities specified in section 20 of the Indian Trusts Act, 1882.

13. All orders or cheques against the *Municipal* Fund shall be signed by the *commissioner* or in his absence by the revenue officer, the health officer or the engineer if so authorized by the *commissioner* in that behalf, and the bank *in which the fund is lodged shall, so far as the funds to the credit of the corporation admit, pay* all orders or cheques against the fund which are so signed.

14. The payment of any sum due by the corporation exceeding one hundred rupees shall be made only by means of a cheque.

15. The payment of any sum out of the municipal fund *may* be made or authorized by *the commissioner if such* sum is covered by a *budget-grant* and a sufficient balance of such *budget*-grant is available.

16. *The payment of any sum out of the municipal fund may be made or authorized by the commissioner in the absence of budget provision in the case of*—

(*a*) refunds of taxes and other moneys authorized by *law, rule, by-law or regulation;*

(*b*) repayments of moneys belonging to contractors or other persons and held in deposit and of moneys collected or credited to the municipal fund by mistake;

(*c*) costs incurred by the *commissioner in the* exercise of *his* powers *under section* 10 *of the Act*;

(*d*) sums payable under section 45, sub-section (1), clause (*c*), and section *178*, sub-section (*z*) *of the Act;*

(*e*) sums payable under a decree or order of a civil court passed against the corporation or under a compromise *of* any suit or legal proceeding or claim or paid into court;

(*f*) any sum which the *commissioner* is required *by law, rule, by-law or regulation* to pay by way of compensation or expenses;

(*g*) the salary payable to a special health officer appointed under section *99 of the Act;*

(*h*) expenses incurred by the *commissioner under section 356, sub-section (3),* and expenses *lawfully* incurred in anticipation of recoupment from a person liable under *any provision of law :*

Provided that the commissioner shall forthwith communicate the circumstances to the standing committee *which* shall take *any* action *that may* in the circumstances be *necessary* or expedient *to cover any expenditure not covered by a budget grant.*

17. *The commissioner shall not overdraw.*

DUTIES AND POWERS OF AUDITORS.

18. *The auditors appointed under section 165* shall maintain and keep a continuous audit *of the municipal accounts.*

19. *The commissioner shall submit all accounts to the auditors as required by them.*

20. The auditors may—

(*a*) by summons in writing require the production of any document, the perusal or examination of which they believe necessary for the elucidation of the accounts;

(*b*) by summons in writing require any person having the custody or control of any such document or accountable for it to appear in person before them;

(*c*) require any person so appearing to make and sign a declaration with respect to such document or to answer any question or to prepare and furnish any statement relating thereto.

21. The auditors shall—

(*a*) report to the standing committee any material impropriety or irregularity which they may observe in the expenditure, or in the recovery of moneys due to the corporation or in the municipal accounts;

(*b*) furnish to the standing committee such information as the said committee may require concerning the progress of their audit; and

(*c*) submit to the standing committee a final statement of the audit and a duplicate copy thereof to the *Governor in Council* within a period of three months from the end of the financial year, or within such other period as the Governor in Council may notify.

22. The standing committee shall forthwith remedy any defects or irregularities that may be pointed out by the auditors and report the same to the *council*.

23. The corporation shall pay to the auditors out of the municipal fund such remuneration as the *Governor in Council* may determine.

FORM OF ACCOUNTS.

24. *The council shall make regulations, subject to the approval of the Governor in Council* to provide for—

(*a*) the form in which the *budget* estimates, budget statements and returns of the corporation shall be *kept; and*

(*b*) the form in which the accounts of the corporation shall be kept.

SCHEDULE VI.

PURPOSES FOR WHICH PREMISES MAY NOT UNDER SECTION 315 BE USED WITHOUT A LICENSE.

(*See section* 315.)

Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever—

ammunition,
chemical preparations,
chlorate-mixture,
fire-works,
fulminate of mercury,
gas,
gun-cotton,
gun-powder,
lime,
matches,
nitro-compound,
nitro-glycerine,
nitro-mixture,
saltpetre,
sulphur,
blood,
bones,
camphor,
candles,
catgut,
cotton, cotton refuse, cotton seed,
fat,
fins,
fish,
hair,
hides,
hoofs,
horns,
leather,
manure,
meat,
offal,
oil,
oil-cloth,
pitch,
rags,
skins,
snuff,
soap,
sugar,
sugarcandy,
tallow,
tar,
turpentine,
wool,
cloths in indigo or other colours,
cocoanut fibre,
flax,
flour,
hemp,
jute,
paper,
rosin,
spirits,
surkhi.

Packing, pressing, cleansing, preparing or manufacturing by any process whatever—

pottery,
silk.

Manufacturing articles from which offensive or unwholesome smells, fumes, or dust arise.

Boiling camphor, paddy or oil.

Breaking iron and manufacturing articles out of iron.

Beating metals.

Casting metals; *gilding; electro-plating.*

Washing soiled clothes *and keeping soiled cloths for the purpose of washing them and keeping washed clothes.*

Manufacturing carpets.

Manufacturing bricks and tiles.

Manufacturing condiments.

Manufacturing or distilling sago.

Baking bread, biscuits or confectionery (for other than domestic use).

Manufacturing ice.

Manufacturing ærated waters.

Storing and packing onions and garlic.

SCHEDULE VII.

ORDINARY PENALTIES.

(*See section* 380.)

1		2	3
Section *or rule.*	Sub-section or clause.	Subject.	Fine which may be imposed.
122	..	*Failure to give notice of transfer of title or to produce documents* ..	*Fifty rupees.*
123	..	Failure to send notice to *commissioner* after completion of construction or re-construction of building.	Fifty rupees.
125	(1)	Failure of owner or occupier to furnish return of rent, etc. ..	One hundred rupees.
145	..	Failure of occupier to obey requisition to furnish statement of vehicles and animals liable to taxation *or furnishing incorrect statement, etc.*	Ten rupees.
147	(4)	Failure to obey order to affix and register number *of carriage* ..	Ten rupees.
149	(1)	Failure of owner to register cart	Ten rupees.
	(3)	Failure to have *or keep* registration number affixed to cart ..	Ten rupees.
157	..	*Attempt to evade payment of toll*	*Fifty rupees.*
191	..	*Trespassing on premises connected with water-supply*	*Fifty rupees.*
192	..	*Failure to maintain house-connections in conformity with by-laws and regulations.*	*Fifty rupees.*
193	(2)	*Failure to obey requisition to make house-connection*	*Fifty rupees.*
	(3)	*Occupying or allowing occupation of house without proper water-supply.*	*Fifty rupees.*
303	..	*Failure to maintain house drains, etc., in conformity with by-laws and regulations.*	*Fifty rupees.*
204	(1) & (3)	*Failure to obey requisition as to house-drainage*	*Fifty rupees.*
204	(4)	*Occupying or allowing occupation of house without proper drainage* ..	*Two hundred rupees.*
205	1 (*b*)	*Failure to obey direction as to limited use of drain or notice requiring construction of distinct drain.*	*Fifty rupees.*
209	..	Unlawful construction of building over public drain	One hundred rupees.
210	..	*Failure to obey requisition regarding culverts or to keep them free from obstruction.*	*Fifty rupees.*
211	..	Failure to obey requisition to maintain troughs and pipes for catching, etc., water from roof or other part of building.	Fifty rupees.
213	(2)	Keeping of public latrine without license	Fifty rupees.
	(3)	Allowing public latrine to be in unclean condition *or* improper repair.	Fifty rupees.
214	..	Failure to obey requisition to provide latrine or to remove latrine to another site *and failure to keep latrines clean and in proper order.*	Fifty rupees.
215	..	Failure to provide latrines for premises used by large numbers of people *or to keep them clean and in proper order.*	*One hundred rupees.*
216	..	Failure to obey requisition to provide latrines for market, cattle-stand or cart-stand, *or to keep them clean and in proper order.*	*One hundred rupees.*
217	..	*Failure to construct latrines so as to screen person using them from view.*	*Twenty rupees.*
219	..	*Making connection with mains without permission*	Two hundred rupees.
223	(1)	Failure of occupier to obey direction to collect rubbish *and filth* and deposit them in a box or basket *or other receptacle* of his own at or near premises.	Ten rupees.
	(2)	Failure to obey direction to collect rubbish *and filth* and deposit them in public receptacle.	Ten rupees.
	(3)	Failure to obey direction to collect rubbish *and filth* and deposit them in street or premises.	Ten rupees.
224	(*a*)	Failure to obey direction to collect and remove rubbish *and filth* accumulating on business premises.	Ten rupees.
230	(1)	Allowing rubbish *or filth* to accumulate on premises for more than twenty-four hours.	*Twenty rupees.*
	(2)	Irregular deposit of rubbish *or filth*	Ten rupees.
	(3)	Irregular removal of *rubbish or filth*	Twenty rupees.
	(4)	Deposit of rubbish *or filth* in unauthorised place	Twenty rupees.
	(5)	Keeping *rubbish or filth* for more than twenty-four hours, etc. ..	Ten rupees.
	(6)	Allowing *filth* to flow in streets	Twenty rupees.
237	..	*Building within regular lines of street without permission*	*One thousand rupees.*
243	..	Unlawful displacement, etc., of pavement or fences, posts, and other materials of public street.	Fifty rupees.
244	..	Unlawful making or laying of new street	Five hundred rupees.
246	..	Failure to obey requisition to metals, etc., private street	One hundred rupees.
248	..	Building wall or erecting fence, etc., in a street	One hundred rupees.
249	..	*Allowing doors, ground-floor windows, etc., to open outwards without license or contrary to notice.*	*Twenty rupees.*
250	..	*Failure to remove permanent encroachment*	
251	..	*Failure to remove temporary encroachments*	Two hundred rupees.
253	..	Unlawful removal of bar, or shoring of timber, etc., or removal or extinction of light.	*Fifty rupees.* Fifty rupees.
254	..	Unlawful making of whole or placing of obstruction in street ..	Fifty rupees.
255	..	Construction, etc., of building without license where street or footway is likely to be obstructed.	Fifty rupees.
		Failure to fence, etc., such building while under repair *or failure to remove obstruction.*	Fifty rupees.
256	(3)	Unlawful destruction, etc., of name of street	Twenty rupees.
257	(2)	Unlawful destruction, etc., of number of building	Twenty rupees.
	(3)	*Failure to replace number when required to do so*	*Twenty rupees.*

1		2	3
Section *or rule.*	Sub-section or clause.	Subject.	Fine which may be imposed.
261	..	Construction of external roof, etc., with inflammable materials ..	Fifty rupees.
262	..	Construction of door or window, etc., to open outwards on public street.	Twenty rupees.
284	..	Failure to keep external walls of premises in proper repair ..	Twenty rupees.
288	(*b*)	Failure to obey requisition to take down, repair or secure *dangerous structure.*	Five hundred rupees.
289	..	*Failure to obey requisition to secure, lop, or cut down dangerous tree* ..	*Fifty rupees.*
290	..	Failure to obey requisition to repair, etc., tank or other place dangerous to passengers or persons living in neighbourhood.	Fifty rupees.
291	..	*Failure to obey notice regarding precautions against fire*	One hundred rupees.
292	..	*Constructing well, etc., without permission*	*Fifty rupees.*
	(1)	*Failure to obey notice to fill in or demolish well, etc.*	*Fifty rupees.*
293	(3)	Failure to obey requisition to repair, etc., tank or well, *or drain off water, etc.*	Fifty rupees.
294	..	Failure to obey requisition to cleanse or close, etc., tank, well or other source of water used for drinking.	Fifty rupees.
296	..	*Unlawful washing and* fishing in river, or estuary after prohibition *or contrary to regulations.*	Twenty rupees.
297	(*a*)	Unlawful bathing in certain places	Fifty rupees.
	(*b*)	Unlawful washing of animals, etc., in certain places ..	Fifty rupees.
	(*c*)	Unlawful throwing animal, etc., into the water in certain places ..	Fifty rupees.
	(*d*)	Fouling of water in certain places	Fifty rupees.
298	..	Failure to obey requisition to enclose, clear or cleanse untenanted *premises.*	Fifty rupees.
299	..	Failure to obey requisition to clear or cleanse, etc., building or land in filthy state or overgrown with prickly-pear or other noxious vegetation.	Fifty rupees.
300	..	Failure to obey requisition to fence building or land, or trim, prune or cut hedges and trees.	Fifty rupees.
301	..	Failure to obey requisition to lime-wash or otherwise cleanse building.	One hundred rupees in the case of masonry building and fifty rupees in the case of hut.
302	..	Failure to obey requisition to execute work or take other action with respect to insanitary buildings.	Twenty rupees for each day.
303	(2)	Using or allowing the use of buildings unfit for human habitation after prohibition.	*Twenty rupees for each day.*
	(4)	*Failure to obey requisition to demolish the same*	Twenty rupees for each day.
304	(1)	Allowing overcrowding in building after order to abate the same.	Twenty rupees for each day.
	(4)	Failure to obey requisition to vacate overcrowded building or room.	*Twenty rupees.*
308	(*a*)	Unlawful keeping of swine	*Twenty rupees.*
	(*b*)	Unlawful keeping of animal so as to be a nuisance or dangerous.	*Twenty rupees.*
	(*c*)	Feeding of animals *on filth*	Fifty rupees.
310	..	Use of place as stable, cattle-stand, etc., without license or contrary to license.	Fifty rupees.
312	..	Construction or maintenance of stable, cattle-shed, etc., contrary to Act *or subsidiary legislation.*	Twenty rupees.
314	..	Failure to remove carcass of animal	Two hundred rupees.
315	..	Use of place without license or contrary to license	*One thousand rupees.*
316	(3)	Unlawful erection of steam-boiler or machinery	*Five hundred rupees.*
	(1) & (2)	*Disobedience of order regarding chimneys*	*One hundred rupees.*
	(3)	*Disobedience of order regarding hours of work*	*One hundred rupees.*
317	(*a*)	*Using rice-husk, etc., for fuel without permission*	*Fifty rupees.*
	(*b*)	*Using steam-whistle, etc., without permission*	One hundred rupees.
318	..	Use of place for sale or storage of timber, firewood, or other combustible, without license or contrary to license.	Twenty rupees.
319	..	Washing of clothes by washerman at unauthorised places ..	Two hundred rupees.
322	(2)	Use of place as slaughter-house without license or contrary to license.	Twenty rupees for every animal, *carcass or skin.*
323	..	Slaughter of animals for sale or food *or skinning or cutting up carcasses* or drying skin without license.	*Fifty rupees.*
326	..	*Carrying on milk trade without license or contrary to license*	Fifty rupees.
328	..	Sale or exposure for sale in public market of animal or article of food without license.	Five hundred rupees.
331	..	Opening private market without license or contrary to license ..	Five hundred rupees.
332	..	Keeping open private market without license or contrary to license.	Fifty rupees.
333	..	Sale or exposure for sale of animal or article in unlicensed private market.	Fifty rupees.
334	..	Failure to obey direction to construct approaches, drains, etc., to private markets or to pave them.	Fifty rupees for each day.
335	..	Opening or keeping open of private market after suspension or refusal of license for default to carry out works.	Fifty rupees.
336	(2)	Breach of market regulations	One hundred rupees.
337	..	Carrying on butcher's, *fishmonger's or poulterer's* trade without license, *etc.*	Twenty rupees.
338	..	Sale of article in public streets after prohibition *or contrary to regulations.*	
339	..		

1		2	3
Section *or rule.*	Sub-section or clause.	Subject	Fine which may be imposed.
343	(4)	Use or allowance of use of unlicensed burial or burning ground ..	Five hundred rupees.
343	(4)	Use or allowance of use of unregistered burial or burning ground.	One hundred rupees.
344	..	Failure to give information of burials or burnings in burial or burning ground.	Twenty rupees
345	..	Construction of vault or grave or burial of corpse in place of public worship.	Five hundred rupees.
346	(3)	Burial or burning in place after prohibition	Two hundred rupees.
347	..	Burial or burning in place contrary to Act or by-laws	Fifty rupees.
348	..	Discharge of office of attendant *at place for disposal of dead* without license.	Twenty rupees.
352	..	Failure of medical practitioner to give information of existence of dangerous disease in private or public dwelling.	Fifty rupees.
356	..	Failure to obey requisition to cleanse or disinfect building or article.	Do.
358	(2)	Washing of infected articles at unauthorised places	Do.
359	(1)	Giving, lending, etc., of infected articles	Do.
360	..	*Infected person carrying on occupation*	*Do.*
361	(1)	Travelling of infected person in public conveyance without taking proper precautions against spread of disease.	Do.
	(2)	Entry of infected person into public conveyance without notifying fact of infection.	Do.
	(3)	Carrying infected person in public conveyance	Do.
362	(1)	Failure to take public conveyance to appointed place for disinfection.	Do.
	(3)	Using before obtaining certificate from Health Officer a public conveyance in which an infected person travelled.	Do.
363	..	Letting or subletting of infected building without previous disinfection, etc.	Two hundred rupees.
364	..	*Sending infected child to school*	*Fifty rupees.*
365	..	*Use or permitting use of book from public or circulating library by infected person.*	*Do.*
367	..	*Failure to give information of small-pox*	*Do.*
368	..	*Person entering city within forty days of inoculation without certificate.*	*One hundred rupees.*
379	(3)	Prevention of inspection *of copies of* rules and by-laws *publicly exhibited.*	Fifty rupees.
	(4)	Destruction, etc., of board exhibiting *or printed copies of* by-laws and rules.	*Fifty rupees.*
388	(8)	Failure to produce license on request	Ten rupees.
391	..	Failure to obey requisition to attend, produce document or give evidence.	One hundred rupees.
399	(1)	Failure of occupier to obey requisition to permit owner to comply with provisions of Act.	Fifty rupees for each day.
425	..	Obstructing or molesting municipal contractors, etc.	Two hundred rupees.
426	..	Removing mark set up for indicating level, etc.	Do.
427	..	Removal, etc., of notice exhibited by or under orders of the corporation.	*Fifty rupees.*
428	..	Unlawful removal of earth, sand or other material from land vested in the corporation or deposit of matter or encroachment in or on river, estuary, etc.	Do.
Schedule IV, rule 34.	..	*Failure to furnish documents, information or estimates for purposes of increment duty assessments.*	*Two hundred rupees.*
Schedule V, rule 19.	..	Failure to obey requisition by auditors to attend, give evidence or produce document.	One hundred rupees.

SCHEDULE VIII.

PENALTIES FOR CONTINUING BREACHES.

(*See section* 380.)

1		2	3
Section.	Sub-section or clause.	Subject.	Daily fine which may be imposed.
192	..	*Failure to maintain house-connections in conformity with by-laws and regulations.*	*Five rupees.*
193	(2)	*Failure to obey requisition to make house-connection .. .. ..*	*Do.*
203	..	*Failure to maintain house-drains, etc., in conformity with by-laws and regulations.*	*Ten rupees.*
204	(1), (2) & (3)	*Failure to obey requisition as to house-drainage .. .. ..*	*Do.*
	(4)	*Occupying or allowing occupation of house without proper drainage ..*	*Twenty rupees.*
211	..	Failure to obey requisition to maintain troughs and pipes for catching, etc., water from roof or other part of building.	Ten rupees.
213	(2)	Keeping of public latrine without license	Do.
	(3)	Allowing public latrine to be in an unclean condition *or* improper order.	Do.
214	..	Failure to obey requisition to provide latrine or to remove latrine to another site *and failure to keep latrines clean and in proper order.*	Do.
215	..	Failure to provide latrines for premises used by large numbers of people *or to keep them clean and in proper order.*	*Twenty rupees.*
216	..	Failure to obey requisition to provide latrines for market, cattle-stand or cart-stand *or to keep them clean and in proper order.*	*Do.*
230	(1) & (5)	Allowing rubbish *or filth* to accumulate on premises for more than twenty-four hours.	Ten rupees.
237	..	*Building within regular lines of streets without permission .. ..*	*One hundred rupees.*
250	..	*Failure to remove permanent encroachment .. ..*	*Ten rupees.*
251	..	*Failure to remove temporary encroachment .. ..*	*Five rupees.*
254	..	Unlawful making of hole or placing of obstruction in street ..	Ten rupees.
255	..	Construction, etc., of building without license where street or foot-way is likely to be obstructed.	Do.
261	..	Construction of external roof, etc., with inflammable materials ..	Do.
284	..	Failure to keep external walls of premises in proper repair ..	Do.
290	..	Failure to obey requisition to repair, etc., tank or other place dangerous to passengers or persons living in neighbourhood.	Do.
291	..	*Failure to obey notice regarding precautions against fire .. ..*	*Do.*
293	..	*Failure to obey requisition to repair, etc., tank or well or drain off water, etc.*	*Do.*
294	..	*Failure to obey requisition to cleanse or close, etc., tank, well, etc., or other source of water used for drinking.*	*Do.*
298	..	*Failure to obey requisition to enclose, clear or cleanse untenanted premises.*	Do.
299	..	Failure to obey requisition to clear or cleanse, etc., building or land in filthy state or over-grown with prickly-pear or other noxious vegetation.	Do.
300	..	Failure to obey requisition to fence building or land, or trim, prune or cut hedges and trees.	Do.
301	..	*Failure to obey requisition to lime-wash or otherwise cleanse building ..*	*Do.*
302	..	*Failure to obey requisition to execute work or take other action with respect to insanitary buildings.*	*Ten rupees in the case of masonry building and five rupees in the case of hut.*
308	(*a*)	Unlawful keeping of swine	Five rupees.
	(*b*)	Unlawful keeping of animal so as to be a nuisance or dangerous ..	Do.
310	..	Use of place as stable, cattle-stand, etc., without license or contrary to license.	Ten rupees.
312	..	Construction or maintenance of stable, cattle shed, etc, contrary to Act or *subsidiary legislation*	Ten rupees
314	..	*Failure to remove* carcass of animal	Five rupees.
315	(3)	Use of place without license *or contrary to license*	Fifty rupees.
316	(1) & (2)	Unlawful erection of steam-boiler or machinery	*One hundred rupees.*
	(3)	*Disobedience of order regarding chimneys .. ..*	*Fifty rupees.*
317	(1)	*Disobedience of order regarding hours of work .. ..*	*One hundred rupees.*
319	..	Use of place for sale or storage of timber, firewood or other combustible, without license or contrary to license.	Ten rupees.
323	..	Use of place as slaughter-house without license or contrary to license.	Fifty rupees.
328	..	*Carrying on milk trade without license or contrary to license .. ..*	*Five rupees.*
332	..	Opening private market without license or contrary to license ..	One hundred rupees.
333	..	Keeping open private market without license or contrary to license.	One hundred rupees.
334	..	Sale or exposure for sale of animal or article in unlicensed private market.	Twenty rupees.
337	..	Breach of market regulations	Ten rupees.
338	..	Carrying on butcher's, *fishmonger's or poulterer's* trade without license, *etc.*	Ten rupees.
356	..	Failure to obey requisition to cleanse or disinfect building or article.	Ten rupees.
Schedule V, rule 19.	..	*Failure to obey requisition by auditors to attend, give evidence or produce document.*	*Seventy rupees.*

STATEMENT OF OBJECTS AND REASONS.

The Royal Commission on Decentralization in India remarked on the great stringency of the control of the Local Government over the Madras Corporation and recommended that all Presidency corporations should have as full powers as that of Bombay ; they added an expression of a preference for the Bombay system of a nominated official commissioner with an elected chairman of the corporation to that of a nominated official chairman which applied in Calcutta and Madras.

This Bill proposes to give effect to the recommendations of the Royal Commission and also to consolidate and amend the law and remove defects noticed during the last few years.

Under the present Act (III of 1904) the Local Government have power to remodel the annual budget (section 95); all taxation requires their approval (section 116); they make the superior appointments (section 12); and the cadre of inferior appointments is subject to their control (section 58). The Bill gives the municipal council full control over taxation and the budget, subject only to statutory limitations, and full powers in regard to the staff, subject only to the right of the Local Government to exercise a veto in the case of certain high officers. It further gives effect to a comprehensive scheme of decentralization recommended by the corporation and transfers many powers from the Local Government to the council and from the council or standing committee to the standing committee or commissioner respectively. It also increases the borrowing powers of the corporation and authorizes it to raise certain new taxes.

Constitution.

At present out of 37 commissioners in the council 9 are appointed by the Local Government, 20 are elected by the electors of the divisions (or wards) of the city and 8 by institutions. The Bill proposes to raise the number of elected members from 28 to 34 while it maintains the number of nominated members at 9. The

number of representatives elected by the divisions has been restored to the figure at which it stood before 1904, of 24, and two representatives are newly given to the South Indian Chamber of Commerce. The present standing committee consists of nine members, of whom only four may be divisional commissioners and three must be nominated commissioners. The standing committee, which has been enlarged in the Bill to facilitate the formation of sub-committees supervising particular departments, should in future, it is proposed, consist of thirteen members of whom one, the elected chairman, would be an *ex-officio* member, six would be divisional councillors and three councillors elected by institutions. The nominated element in the standing committee is thus reduced from one-third (three out of nine) to less than one fourth (three out of thirteen).

The functions which would be exercised by the commissioner, the standing committee, the council, the elected President and the Local Government are clearly defined in the Bill.

The details of the modifications made are described in the " Notes on Clauses " appended to this statement.

Finance.

The present resources of the corporation are inadequate. It has made forecasts showing that on the completion of large schemes now being carried out its obligatory annual expenditure must exceed its revenue. Moreover it will not be able to raise, or to pay interest on, the loans that will be required to meet the further expenditure on these schemes. It has proposed enhancement of the rates of profession tax, an increase in the tax on motor vehicles, and a terminal tax on the tickets of railway passengers, and has had before it proposals for the introduction of a duty on the unearned increment of immoveable property. The Bill provides for the introduction of the unearned increment duty and terminal tax, for the levy of the property taxes at a maximum rate of 25 per cent of the annual value of premises instead of at $18\frac{1}{2}$ per cent, for an increase in the maximum rates of the taxes on motor vehicles and on imported timber and firewood, for the substitution of an elastic cess on the income tax for the inelastic profession tax, and for greater power to raise loans.

Elections.

A special chapter (chapter III) of the Bill has been devoted to elections—the qualifications and disqualifications of voters and candidates, the electoral roll, the definition of electoral offences—subjects somewhat briefly dealt with in the present Act. Provision has been made for annual elections, on the English model, of one-third of the elected councillors.

Administrative powers.

Special provisions have also been inserted to enable the corporation to deal adequately with insanitary houses, overcrowding, factories, drainage and water supply, the breeding places of mosquitoes, and the problems of town improvement. The schedule (schedule IV in the Act, schedule V in the Bill) describing the objects on which municipal funds may be spent has also been greatly amplified to enlarge the powers of the corporation in matters of town-improvement, town-extension, municipal trading, etc.

Appeal against assessments.

The Bill also provides that appeals against assessments shall go to the civil courts (as in Calcutta and Bombay) instead of to the Presidency Magistrates.

GOVERNMENT OF MADRAS

LOCAL AND MUNICIPAL DEPARTMENT

No. 29 M.

From

R. A. GRAHAM, Esq., I.C.S.,

Acting Secretary to the Government of Madras,

Local and Municipal Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF EDUCATION (MUNICIPALITIES).

Dated Fort St. George, the 8th January 1917.

SIR,

I am directed to refer to your letter No. 175, dated 20th November 1916, conveying the acceptance by the Government of India of the principles of the draft Madras City Municipal Bill subject to certain observations, and to state that the suggestions made therein have been adopted by this Government with the following exceptions.

Clause 12 *of the Bill.*—This clause has been amended so as to fix the maximum limit of salary of the Commissioner at Rs. 2,500 per mensem. This Government do not consider it necessary to introduce any provision in the Bill for the payment of a salary in excess of this limit.

Clause 98 (i).—Under section 12 (4) of the Madras City Municipal Act, 1904, the Government are bound to remove the Revenue Officer, the Health Officer or the Engineer from their offices if their removal is recommended by a resolution in favour of which not less than 28 Commissioners have voted at a special meeting. The Governor in Council considers it unnecessary to withdraw this privilege from the Corporation. The clause has now been amended so as to make it clear that the Government have also the power to remove these officers from their appointments. As thus amended, the clause re-enacts the existing law on the subject.

Clauses 114 (*b*) *and* 126–139.—The Governor in Council prefers to retain the proposed duty on unearned increments as it is expected to bring in more revenue than an *ad valorem* duty and the equity of such a tax is not open to question. In deference to the wishes of the Government of India, however, it is now proposed to fix the initial period for the assessment at 1900–1901. As the determination of the unearned increment which is liable to be taxed is complicated, detailed rules are necessary and it would be difficult to simplify the clauses dealing with it. A copy of schedule IV, part II of the Bill containing the rules in this regard is now forwarded and I am to say that the possibility of simplifying them will be further considered.

Clause 160.—With reference to the remarks of the Government of India on the proposal to levy a terminal tax, I am directed to explain that the circumstances of the Madras Corporation are special. As the Government of India are aware, the Corporation has under execution extensive schemes of water-supply and drainage the cost of which, owing to the large area covered by the town and its low-lying position, is unavoidably great. An outlay of 150 lakhs is still required to complete these works according to the original estimates, and though the Government have recently decided that owing to the financial stress created by the war only those parts of the schemes which cannot possibly be postponed shall be carried out for the present, at a cost of about 50 lakhs of rupees to be spread over a period of five years, it is recognized that this restricted programme will leave practically half the city without satisfactory drainage arrangements, and in the interests of public health the original programme will have to be carried out after normal conditions are restored and the Corporation obtains powers to raise additional taxes. Apart from the original outlay, the cost of maintaining these works will impose a substantial burden on the funds of that body; the bare maintenance of the works included in the restricted programme will cost 6·50 lakhs per annum; with an allowance for depreciation and interest on capital, the charge will be 16·15 lakhs; and when the full programme is completed, these figures will be largely exceeded. In addition the Corporation has to meet the growing expenditure of the city and to extend such services as model schools, electric lighting, etc., which it has undertaken. To enable it to undertake these schemes and to provide for the raising of a loan of even half the sum necessary for the water-supply and drainage special works, the income secured from a terminal tax which is estimated at about 0·75 lakh a year will be absolutely necessary, especially as the Government of India have now stipulated that the surtax on income-tax should not exceed 50 per cent of the income-tax itself. Proposals for this tax have been under consideration here since 1899 and the Corporation has repeatedly pressed for it as an urgent necessity. In these circumstances, I am to request that the Government of India will be pleased to reconsider their decision in the matter.

Clauses 51 *and* 56–59.—These clauses have been altered so as to disqualify persons other than British subjects or subjects of any State in India from voting at elections or from sitting as councillors (vide paragraph 3 of Mr. Todhunter's letter No. 1313 L., dated 23rd September 1916).

2. The Bill has since been scrutinized by the Advocate-General and the alterations recommended by him have been embodied in it. These are mostly of a verbal character except the proviso added to clause 120 directing that "where the "assessed premises are roads or bridges in the occupation of a tramway or telephone "company, the property tax shall be paid in the manner provided above by such "company and not by the owner of such premises." In support of this addition I am to invite attention to the opinion of the Advocate-General printed on pages 3 to 8 of the Proceedings of this Government, No. 520 M., dated 16th March 1916, a copy of which is enclosed.

3. I am to forward a copy of the Bill as revised with reference to the orders of the Government of India and the remarks in the preceding paragraph, and to request that the sanction of the Secretary of State may be obtained to the proposed duty in respect of the unearned increment of immovable property and the surcharge on

income-tax and that the sanction of the Governor-General in Council may be accorded in respect of:

(1) Clause 160 providing for a terminal tax on the tickets of railway passengers,

(2) Clause 171 affecting the Indian Contract Act,

(3) Clause 386 affecting or altering the Indian Penal Code (Clauses like 355 (3) and 382 being practically re-enactments and strictly not requiring fresh sanction).

(4) Clause 387 extending the provisions of the law relating to customs duties to town duties.

(5) Clauses 67 (*c*), 408 to 410 providing for the determination of certain matters by the Chief Judge of the Court of Small Causes or by that court (vide section 79 (2) and (3) (*a*) and (*d*) of the Government of India Act, 1915).

4. With reference to paragraph 4 of your letter, I am to state that the Bill as revised has now been referred to the Madras Corporation for remarks.

I have the honour to be,

Sir,

Your most obedient servant,

R. A. GRAHAM,
Acting Secretary to Government.