

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 1321 M

DATED 21-7-98

RECORDED

INDEXED.

[Despatch Abstract.]

Tax on ads. Stating with remarks that
The — cannot be imposed on the Southern
Maharatta Railway Company by the Municipal
Council of Bezwada & that it is not considered
desirable to apply at present the Govt. of
India for sanction to levy the proposed
tax on the Southern Maharatta Railway
Company.

BACK PAPERS.

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

FURTHER PAPERS.

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

Local & Munl

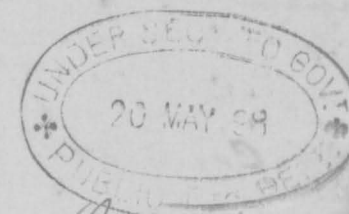
98) Department.

N C.A.O. 1739 & 1751/11

CURRENT No. 1739/11

Letter one, pending receipt of final order on the Anantapur case, which is being sent to Govt today.

1/11/11
14/6/11



From The Chairman

Bezwada Municipality

Mis C.A.O. 1739 & 1751/11

Order No. 1321/11
21-7-98

16/7/11

No. 256

In the opinion of Government the tax on arts cannot be imposed on the Southern Mahratta Railway Company by the municipal Council of Bezwada, without the previous sanction of the Government of India; but as it is under contemplation to abandon Schedule A of the Madras District Municipalities Act of 1884, as amended by Act III of 1894, in favour of the Schedule annexed to the Act of 1884, under which the tax was imposed on professions and not on incomes, the Government

Dated 5th May 1898

Received

Registered

Enclosures

Spare copies

SUBJECT.

Submitting copy of Chief Accountant's letter No. 701 of 27/11/11 regarding the proposed tax on C. S. & Co. Company for trade within the limits of Bezwada Municipality.

27-5-98

does not consider it desirable
to apply at present to the
Government of India for
sanction to levy the proposed
tax on the Southern Mahratta
Railway Company.

2. The attention of the
Municipal Council is drawn
to the collector's remarks in
para. 2 of his endorsement,
in which the Government
concurs.

H.M.

H.T.

11798

F.R.
21/7/98

note: For a precedent, please see G.O. 1131-A.
23.6.95

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

His Highness the Mysore Guwastur
State Railway Company
"Limited".

Bezwada (Decem)

27. April 1898

No. 701
M.

Bezwada office

From The Chief Accountant
& Auditor

To The Chairman,
Bezwada Municipi-
-pality

Sir,

Professional tax claimed
by the Bezwada Municipality
against the M.H. the M.G.S. Railway
Co. for trading within the limits of
the Municipality.

Your letter No. 103. dated the 14th
instant forwarding copy of letter
No. 1999 dated Masulipatam
the 6th April 1898 from the Acting
Collector Krishna District to your
address.

I have the honor to inform
you that the above were placed
before the Agent and Manager

The Chairman, Municipal Council

Bezwada, through the collector of
Krishna.

"Public Works Deptt (Railway Branch)"

Subd. 25/7/98

of this Company who ~~has~~ directed me to inform you that he regards the claim for payment of professional tax by this Company to the Berwada Municipality as so unjustified and groundless that he regrets being unable to comply with the demand for the payment of Rs 100 for the half years ending 30th September 1897 and 31st March 1898, and that he can only pay this claim to your Municipality under compulsion for the reasons already stated and again reiterated.

2. The above quoted letter from the Acting Collector, Pithur District, to your address, copy of which you furnished for information may apply to the Southern Maharashtra Railway but not to this Company as the circumstances of the two Railways

are so dissimilar that orders regarding the one cannot apply to the other.

3. As already stated this Railway ceases $21\frac{1}{2}$ miles from Berwada and is consequently far from the jurisdiction of the Berwada Municipality. The business of this Company also ceases $21\frac{1}{2}$ miles from Berwada on the frontier of the Dominion of H. H. the Nizam. The business of this Company is conducted solely within the Dominions of H. H. the Nizam and within those Dominions the Berwada Municipality has no jurisdiction or power to levy taxes. It is therefore maintained that as President of that Municipality you have no right to demand taxes on behalf of Berwada Municipality from this Company and for these reasons

herein stated the claim cannot be admitted or paid except under compulsion.

4. On the frontier of the Strigam Dominions the business of this Company ceases, as already

stated, and that of the Beswada Extension Railway commences, that Railway is incorporated as part of the East Coast Railway under the orders of the Government of India and although for purposes of the convenience of the Government of India the $21\frac{1}{2}$ miles of the East Coast Railway is worked although not maintained, by the Railway on behalf of the East Coast Railway of which the whole of the profits of the section, known as the Beswada Extension Railway, are paid to the East Coast Railway

under agreement

Government of India, and this Company neither receives nor is entitled to any share of the profits of that portion of the East Coast Railway which lies between the frontier of the Strigam and the Beswada junction. The Company cannot be said therefore to be carrying on its profession within those limits.

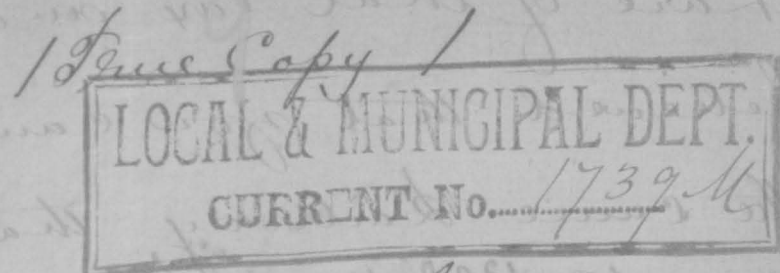
5. It is understood from Order No 211. D. dated the 10th February 1898 P.W. Department Madras Government copy of which was furnished with your letter No 2700 of the 31st March 1898, that State Railways are not exempted from the payment of the profession tax, it is therefore assumed that the tax payable by the East Coast Railway is demanded either by your Municipality or some other Municipality on that Railway and that you are entitled to

Share of that tax and it is
believed that you cannot force
the same Railway, that is the
East Coast Railway, to pay the
tax twice for the business of
that Railway which is conducted
within Municipal limits, this
you are attempting to do through
the medium of this Company.

6. It is therefore maintained
that until such time as the
business of this Company is
conducted within the limits
of the Berwada Municipality
that you have power to demand
the payment of the professional
tax by the Company.

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

1201 E. H. Dwan,
Chief Accountant &
Auditor



Ch. 256

5/5/98

Submitted to the Secretary
to Government Local & Municipal
Department, through the Collector
and the Divisional Officer here

Continuation of this Office No. 214
25.4.98

S. Lingappa
Chairman, etc.

1/5/98

C. J. F. Bryant.
 147 West 10th St.
 Iowa
 66-98

The Director
Kistner

sur
N. 748
N. disp.

Forwarded in continuation
of this spec endorsement -
N Dis 280 Municipal - of 1598
dated 12th May 1830.

2. On the facts now stated
the Chief Accountant and
Auditor, H. H. the Nizam's
Guaranteed State Railway
would appear not to be liable
to Tax.

Саша

CURRENT No. 1757. *u*

From The Chairman
Municipal Council
Bezwoda

No. 214

Dated 25 April 1898

Received

Registered

Enclosures 5

Spare copies

SUBJECT

SUBJECT.

Stating that the truth can be ascertained by
submitting this certain
Company H.H. the Morgan's promised
papers regarding the
State Railway. Since refused by the
say our Railway as
profession have denied them in 1897-98
for carrying on their property in the limits of the Morgan's a railway
companies for perusal
I requesting the board of prob. on the matter
and order S.

2/6

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 2766

From

THE CHAIRMAN,

Bezwada Municipality.

To

THE

Collector Bezwada
thru the Head Assistant
Collector

Dated 8
Despatched
Received

March 1898

Sir,

I have the honor to forward herewith the marginally noted papers for your perusal & orders.

2. The Southern mahratta a Railway Company being a non-State Railway Company was assessed by me for profession tax Rs 100 and notice of demand was served on 13.12.97.

3. The Manager Southern Mahratta Railway replied that as the Bezwada station is being worked by the East Coast Railway the said notices should be sent to the Manager of the a l Railway. Thereupon I replied that as the Southern mahratta a Railway is being worked by the East Coast Railway as agent besides entertaining a separate Establishment of its own revenue

to profits, the Company is liable for that tax.

4. In reply to my letter, the Manager Southern Maharashtra Railway wrote to me to inform him under what authority he was taxed. He was replied that the tax was levied under section 47 & 53 of act II of 1884 as amended by act III of 1897.

5. Then the Manager after this long correspondence asked me to send the notices to the Agent of his Railway. The Agent was accordingly addressed.

6. The Agent in his letter dated 25.2.98 said that as the Company has all along been paying profession tax at Brllary, it is not liable to pay in any other Municipality, under section 60 of act 4 of 1884 and Government of India resolution No. 434 P. T. dated 17.8.94 para. 3. Thereupon I replied him inviting his attention to the change of law in the new District Municipalities Act. Vide section 60 of Act 4 of 1884 as amended by act 3 of 1897.

7. The Agent of Southern Maharashtra Railway replied me finally that he cannot accept my bills & asked me to refer the matter to the Government of

India through the Government of Madras.

8. The change in the law and the Government of India resolution referred to ^{previous} ~~provisions~~ to the amending Act are to be considered in my humble opinion as part & parcel of the old Act and consequently the present taxation cannot be considered a new tax vide Sect. 2 of the Amending Act III of 1897.

9. I beg to bring to your notice that all objections must be brought in the form laid down in section 99 of Act 4 of 1884 as amended by Act 3 of 1897 by depositing the tax levied. This the Company has not done.

10. As the official year is drawing to a close, I request you will kindly advise me as to proceed with coercive process or refer the matter to the Government for orders.

11. An early reply is solicited.

I have &
1201 S. Lingappa

Chamra

(True copy)
S. Lingappa
to Chamra

le profit

No 2441
7.2.98

From the Chairman,
Beswad Municipality
To the Traffic Manager
M. M. the Mysore Guaranteed
State Railway

Dated 5.2.98

I have the honor to inform that
I have received on your Railway
a notice for Rs 100 for 1897-8
for profession tax on the 13.12.97
and the tax has not as yet
been received.

I request that you will be
good enough to remit the tax
as early as possible as the
official year is drawing to a
close.

I have &c

1001 S Lingappa
Chairman, M.

/ True copy /

S Lingappa
Chairman

at

for

5
1751/98

Rs 2700
3 3 70

From the Chairman,

Bezwada Municipality

To The Chief Accountant
& Auditors, H H The

Muzamilsantheed State
Railway Company

Sir,

With reference to your letter of the 22.2.88, I have the honor to inform you as follows:-

1. The Government of Madras has sanctioned the levy of the tax in Govt. No. 369 A. M. 18.4.88.

2. Copy of the notification of the District Gazette is enclosed for information.

3. I shall be obliged by your informing me who gets the profits of the working of the line between Bezwada and Ganguinay. It is immaterial whether the line is being worked by the East Coast Railway Establishment or your Establishment so long the profits are enjoyed by you.

Thane Geo. H.
1501 S. Liegarzow
Charmian

/ True Copy /

S. Lingg
Karlshausen

Seemoderation (Decca)
22nd February 1898.

Sir, They returned herewith the Professional Tax notices for the half year ending 30 September 1897 & 31st March 1898, both numbered as 682 and received with our Traffic Manager endorse-
ment N 524 of 22^d December for the reasons stated in my letter N 1024 m. dated 28th May 1896. I may here state that my letter N 1450 of 17th July 1896 to your address is still unrepplied to.

I would also mention that the East Coast Railway is in our Agency for the working of our Line in the British Dominion as supposed by you in p. of your letter n. 695 of 10. I only proposition of the h. G. S. Ry. be within the British Dominion.

On the other hand we are the Agents
for the East Coast Railway for
working the section of that
line called the "Boyoada
Extension Railway", and we
do not share any profits of
that line and in no way does
the R.C.S. by trade within the limits
of the Boyoada Municipality
or even within the British
Dominions. As the Government
State Railway is not liable
to taxation it is believed that
its Agents cannot be held
responsible for the taxes for
which the owners are not
liable. If you are under the
impression that the State Railways
are taxable, the tax may be
demanded from the East
Coast Railway as owners of the
Boyoada Extension Railway.

Kindly refer me to your
guarding number and date
of demand notice of the tax
to the half year ending 31st
March 1897 as it is not

traceable in my office

I have &c.

Not eligible

for Chief Accountant
& Auditor

H. G. R. P.

/ True Copy /

J. Dugan

Chairman, R.C.

Rs 7578
3742

Southern Railway
Company (Ld),
Agents office
Dharwar, 18 April/88

To The Chairman,
Bewda Municipal
Bewda

Sir,

With reference to your letter
No 1041, dated 14 April 1878,

I have the honor to inform you
that I regret my inability
to comply with your request
for the reasons stated in
my previous letters on the subject

I have

1201 Not eligible
Major R.R.
Agent.

/True copy/

Chairman

No. 214

From



To

THE Secretary to Government
Local & Municipal Department
the Collector & the
Head Assistant Collector
Kistna

Dated 25
Despatched 26
Received

April 1898

Sir,

I have the honor to submit the
marginally noted papers for
your perusal and orders.

2. The Southern Mahratta
Railway and the H. H. the
Mysore Guaranteed State
Railway were assessed by
me during 1897-'98 for the
profession they carry within
the limits of this Municipality
under schedule A of Act
of 1884, as amended by Act - 30

1 Municipal Office Rs. 2766
1 do do 2441
1 do do 2700
1 H. H. the Mysore Railway 2711
22.2.98

1897.

3. The novelty in the amending Act is, that the Railway Companies are liable to pay the tax to the several Municipalities through which they run for the business they carry within the limits of the said Municipalities according to their respective incomes derived in each of them vide section 60 of Act 4 of 1884 as amended.

4. Both the companies have refused to pay and I made a reference to the Collector on the subject who is also of opinion that the companies are liable for taxation.

5. I have intimated to the two companies the reply

of the Collector demanding them to remit the tax and intimating that coercive process will be issued against them if the tax is not paid.

6. The Southern Mahratta Railway has sent in a reply in No. 7518 of 18.4.98
3742
Copy enclosed for information.

7. The Manager of the H. H. the Maharaja's Guaranteed State Railway has not replied as yet on the subject.

I have the honor to be
Sir

Yours most obedt Servant.

S. Lingappa

Chauhan
me

to
Ward

FROM
COLLECTOR'S OFFICE
RECEIVED
23 MAY 1898
THE CHAIRMAN
MAMULPATANI

TO
SECRETARY TO GOVERNMENT
LOCAL MUNICIPAL
THRO THE COLLECTOR
Dated 28
Despatched 26
Received

No. 214

Enclosures 5.

SUBJECT.

Submitting certain
papers regarding
the tax on Railway
Companies for
perusal & orders.

Cuo 280
No. 18.

Forwarded.

To
The Collector
15.5.98

Forwarded.

The Southern Mahratta Railway, which
doubtless carries on business as a Railway
in Belwada, though the control of the station
is at present with the East Coast Railway.
The Southern Mahratta Railway is therefore
liable to profession tax under Section 60 of the
Madras District Municipalities Act even
though tax may also have been paid at
Bellary. The contention of the agent is that
under Government of India Notification
N° 434 R.T. dated 17th August 1894, the
Railway is not liable to any tax not in
force on that date. This Notification is
published at page 1043 of the Fort St. George
Gazette of the 4th September 1894, Part I.
Act III of 1897 though passed after 1894
and recasting section 60 of Act IV of 1884,
did not impose a new profession tax
but modified and enlarged the liability.
I therefore consider the Southern Mah-
ratta Railway is liable to profession
tax in Belwada.

2. It now appears that His Highness
the Nizam's Guaranteed State
Railway does not carry on business
in Belwada and is therefore not liable.

Tatna Collectorate
Mamulpatani
dated 12th May 1898

Acting Collector.

17-5-98

189
L-3A 236

RECEIVED C. No.

RECEIVED

RECEIVED

RECEIVED

RECEIVED UP, BEING MEANT FOR DESPATCH
ORIGINAL.

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