

L. & M.
2,000-25-10-97.

Local & Munl. (1898) Departm

MISCELLANEOUS.

G.O., No. *16 M.*

DATED *5-1-98*

INDEXED. *A*

DESPATCHED

[Despatch Abstract.]

Distrest Municipalities Act

Informing the Collector of Tanjore that
the amendment of Section 99(b) of the
proposed by him will be noted for consideration
when the act is next amended.

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

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

CURRENT No. 4270m

From *The Collector of*
Tanjore

Rec
Order No. 16 m m m & 5th Janr 98

The proposed amendment
will be noted for Consideration
when the Act is next amended.

V.A.
26/12/97

3198

SECRETARY TO GOVERNMENT
11 DEC. 1897
LOCAL & MUNICIPAL DEPARTMENT
No. 5882
Rev. J. 1897
Langole

Dated 8th December 1897

Received 16 Oct. 1891

Registered // 12. 1897

Enclosures Nil

Spare copies:

Drawing the attention of Govern-
 -ment to a flaw in the Madras
 District Municipalities Act IV
 of 1884 (as amended by Act III of
 1897) and suggesting the amend-
 -ment of Sec = 99 (b):

To
The Collecta of Lariore -
Sept 5th/92

9/24/12

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

TANJORE, COLLECTOR'S OFFICE,

No. 5882 of 97
Re

CAMP,

8th December 1897.

FROM

J. Andrew

ESQUIRE,

COLLECTOR,

TANJORE,

To

The SECRETARY TO GOVERNMENT,
Local & Municipal DEPARTMENT,
MADRAS.

SIR,

I have the honour to invite the attention of Government to the following flaw - as it appears to me - in the Madras District Municipalities Act No II of 1884 (as amended by Madras Act III of 1897).
2. Under Section 97, an appeal lies to the Council against an order of the Chairman passed in Revision under Section 69-C assessing any person to tax on Buildings or Lands. And under Section 99 (b) Such appeal must be presented within 15 days of the date upon which the tax

we
end.

etc.

under Section 64, i.e. 15 days after disposal of the Revision petition. This however apparently applies only to assessments made otherwise than in the course of a general revision of the assessment books, for under Section 66(3), every general assessment and every general revision shall not have effect until the beginning of the following financial year, i.e. the tax will not become payable until the following April. Thus in the case of a general Revision in the course of the year, the Chairman may pass his orders in the ~~course~~⁴⁴⁵ Revision, in June or July, but as the tax will not be payable until the following year it follows that appeal time will not expire until April. I doubt if this was contemplated by the legislature as it has the grave disadvantage of leaving the financial results

Flag A
in the amendment
Bill

results of a general revision made early in a year uncertain until the following year, and this cannot but interfere with the preparation of the Annual Budget in December. That this was through oversight appears from the fact that Section 66(3) did not find place in the first Draft Amendment Bill No 1 of 1894. (Vide Section 46 printed in page 3 of the Fort. St. George Gazette Supplement dated 6 February 1894.)

3. I therefore beg to suggest an amendment by adding to Section 99 (b) the words: "Within 15 days from the date of the Chairman's order under Section 69(c) upon a revision petition in cases in which such order was passed in the course of a general assessment or general revision under Section 66(3)."

I have the honour to be,
Your most ^{Sir} obedient servant.
J. M. S.
J. M. S. Collector.

Sent this day
for the
signature

MOS