

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 29M.

DATED 6-1-98.

INDEXED. *CR*

DELETED

[Despatch Abstract.]

Taxation - Cancelling, with remark, the
resolutions of the municipal council, mannas
judi, exempting water carts from taxation,
as being ultra vires.

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. (1897) Department.

CURRENT No. 4300th

CNO 2153 + 4300 11/97

From The Collector of Tanjore

Order No. 29 m. 6-1-98

The Government agree with the collector in considering that the resolutions of the municipal Council dated 14th May 1897, exempting water-carts from taxation, are clearly ultra vires. These resolutions will accordingly be cancelled under subsection (1) of section 35 of Act IV of 1884, as amended by Act III of 1897.

DESPATCHED No. 5922 of 97
12 DEC 1897
Rev

Dated 10th December 1897

Received 13-12-1897

Registered 13-12-1897

Enclosures 2
Spare copies.

SUBJECT.

Submitting that the resolution of the Municipal Council of Tanjore passed 14th May 1897 exempting water-carts from taxation is clearly ultra vires.

To The Chairman, N.C. of Tanjore
This the following resolution of the Municipal Council of Tanjore passed 14th May 1897 exempting water-carts from taxation is clearly ultra vires.
CNO 2153 on 11/1/98

BACK PAPERS.

G.O.	No.	Department.	Date.
	1031	Public	19-6-96

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Local & Munl. (1897) Department.

CURRENT No. 2153m

GOVERNMENT & LOCAL BOARD REGISTER

RECEIVED
WITH REPLY.

From

The Chairman and Council,
Municipal

No. 733 dated 8th July 1897.

Order

Referred to the Collector
of Tanjore, for remarks,

No. 127

[Signature]
Secretary to Govt.

Dated 2nd June 97
Received 5th June 97
Registered 6th June 97
Enclosures 1
Spare copies. ..

SUBJECT.

Submitting an extract
from the resolution of the
municipal Council in
favour, regarding taxation of
water carts for Cancellates

To
The Collector of Tanjore.

BACK PAPERS

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Enclosure No. 1 to letter No. 5922 Rev. of 197 dated 10 December 1897.
Extract from the Proceedings of the
Municipal Council Muzungu
passed at their special meeting
held on Friday the 14th May 1897.

Present.

M.R. G. J. Sivaniaman ab. President

" K. G. Sreenivasamudalan ab. Councillor

" S. Venkatraman ab. "

" V. S. Subbarayan ab. "

" Rajappan ab. "

" Ponnusami Mudalan ab. "

" Sivarajabodayan ab. "

" Vythianathan ab. "

" " " " " "

special subject.

To Consider about returning the
water carts to the parties.

The following proposal of K. S. Sreenivasamudalan ab. seconded by Mr. Rajappan was proposed and adopted unanimously.

I propose, that carts used solely
for the purpose of bringing water
be not taxed in pursuance of the
resolution of the Council dated
16th May 1883, & that taxes, if any,
collected within the last one month,
be returned to the parties.

My reasons are:—

The water in almost all the wells in the
Mamagudi town is brackish & the tanks
contain various impurities & are a
source of great many diseases. No
proper arrangement has been made
by the Municipality for the supply of
good water. Seeing that the tanks
supposed to contain good drinking
water & having watches appointed
for them are liable to numerous
sorts of impurities, the people ^{have} of
late begun to bring good water
from outside the town. And the
carts employed for the same number

not more than 20 in this town containing
2000 inhabitants. Still due arrange-
ments are made for the supply of
good water by the Municipality. I think
the Council are bound to make all
efforts for increasing the number
of water carts. It is these considerations
that induced the Council to exempt
water carts from the payment of
tax in their Proceedings of 16th May
1883 (Resolution No 9, (4)). Although
it is 12 years since that resolution
was passed the water carts do
not now number more than 20.
If we tax them now I fear that the
Carts besides not increasing will
actually decrease. I think therefore
that in consideration of the previous
resolution of the Council, the
practice obtaining hitherto

of the health of the people, the taxing
of the rickshaws is improper. And
I also think that the carts should
be left as they were these 12 years
the taxes collected hitherto should
be refunded."

(Signed) J. Sivanayagam
President Council

(True Extract)

Chairman

Received No. 2 to letter No. 5922
dated 10 December 1897.
No. 127

Rev. Municipal Office Maunargudi
dated 2nd June 1897

CURRENT No. 2 153/97

Low Mr. R. S. Theeravasa Rao
Chairman Municipal Council
Maunargudi

To
The Chief Secretary
to the Government of
Madras.

Sir, I have the honor to submit a
copy of the resolution of the Council
dated 14th May 1897.

2. It exempts rickshaws from being
liable to take out licenses under the
Municipal Act.
3. As far as I have been able to
understand the provision of law,
there is no exemption of such carts
vide clause 4 of section 83 of
the District Municipalities Act
Amendment

153 Nov 1897

Amendment Act

I therefore have the honor to -
request that you will be good -
enough to cancel the resolution
as illegal.

I have the honor to be

Sir,
Your most obedient servant.

W. S. S. S. S.
Municipal
Chairman.

K. S.
27/6/97

L. & M.
80

TANJORE, COLLECTOR'S OFFICE,

No. 5922 of 97
Rev

CAMP.

10th December 1897.

FROM

J. Andrew

ESQUIRE,

COLLECTOR,

TANJORE,

TO

The

SECRETARY TO GOVERNMENT,

Local & Municipal DEPARTMENT,

MADRAS.

SIR,

In returning herewith Government endow-
ment No. 733 dated 5th July 1897, I
have the honour to report as follows:—
1. From enquiries made I learn that it
had not been the practice in the Man-
nargudi Municipality to tax water carts
from the year 1885 to April 1897, with
reference to the resolution of the Council
dated 16th May 1885. The Chairman
states that the resolution of 1885 re-
mained a dead letter, but independent
enquiries made by the Divisional Officer
at my request show that this was not
so.

So. The Circumstances under which water Carts were taxed in March last are as follows: — M. R. R. V. S. Subbaraya Iiyar, Avengal-a Municipal Councillor — applied for exemption for his single bullock Cart which was used for taking his son to school from taxation, but the Council and the Chairman declined to exempt it on the ground that there was no provision of the law authorising the exemption. In this connection the question of exempting the water Carts — for which also there is no provision of law — arose. Without looking into its origin, the Chairman taxed certain water Carts, but, about a month afterwards, the Council by a fresh resolution in May 1897 re-affirmed the resolution of 1885 and ordered refund of the taxes levied by the Chairman. The legality of the resolution of 1885 was not hitherto questioned. Whatever might

might have been the Circumstances which led to the passing of that resolution, there is no provision under the District Municipalities Act for the exemption of water Carts and the resolution of May 1897 is clearly ultra vires. Moreover the few water Carts that have escaped taxation belong to the better classes who can easily afford to pay the tax.

3. I might myself have taken action under Section 35 of the District Municipalities Act as in this case the Council has clearly exceeded the powers conferred by law, but, as the Government has referred the question to me for remarks, I have refrained from passing the necessary orders myself.

I have the honour to be
Sir,
Your most obedient servant.

Indrapramanam Pillai

19-12-97
Mr. Collector

Rs