For Heads of Departments.

2408

ACT No. III of 1880.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor-General on the 30th January* 1880.)

THE CANTONMENTS ACT, 1880.

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PREAMBLE.

CHAPTER I.

PRELIMINARY.

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1. Short title.
   Local extent.
   Enactments inconsistent with this Act in Madras and Bombay Cantonments.
2. Repeal of Act XXII of 1864.
   References to Act XXII of 1864.

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CHAPTER VI.

MUNICIPAL TAXATION.

* * * *

24. Power to prohibit taxation in Cantonments.

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[PRICE, 6 PIES.]

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An Act to amend the Law relating to Cantonments.

WHEREAS it is expedient to amend the law relating to Cantonments; It is hereby enacted as follows:—

Preamble.

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Cantonments Act, 1880."

Local extent.

This Section, Section two and Section twenty-four, apply to the whole of British India. The remaining portions of this Act extend to the whole of British India except the territories respectively administered by the Governor of Fort St. George in Council and the Governor of Bombay in Council. The Governor of Fort St. George in Council or the Governor of Bombay in Council may, by notification in the Official Gazette, extend any such portion to any place under his administration; and, from the date on which any such portion is so extended to any place such of the enactments for the time being in force in such place as are in any way inconsistent with, or repugnant to, such portion shall cease to have effect in such place.

Enactments inconsistent with this Act in Madras and Bombay Cantonments.

2. Act No. XXII of 1864 (*to provide for the administration of Military Cantonments*) is hereby repealed; but all orders, declarations, rules and regulations made, powers conferred, and Courts established under that Act, shall be deemed to be respectively made, conferred and established under this Act.

Repeal of Act XXII of 1864.

All references to the said Act No. XXII of 1864 in enactments passed subsequently thereto shall be read as if made to this Act.

References to Act XXII of 1864.

* * * * *

CHAPTER VI.

MUNICIPAL TAXATION.

* * * * *

24. Notwithstanding anything contained in any enactment for the time being in force, the Governor-General in Council may, by an order in writing, prohibit the levy of the whole or any part of any tax in any Cantonment, or exempt any person by name or in virtue of his office, or any class of persons, from the operation of any such tax, and may, by a like order, rescind any such prohibition or exemption.

Power to prohibit taxation in Cantonments.

* * * * *

MADRAS: PRINTED BY E. KEYS, GOVERNMENT PRESS, FORT ST. GEORGE.

For Heads of Departments.

Circular No. XXV Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Fort William, December 9, 1881.

The Governments of Madras, Bombay, Bengal, North Western Provinces and Oudh, and Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burmah, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Beluchistan.
The Accountant General, Public Works Department.
The Inspector General of Military Works.
The Director General of Railways.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore and Lucknow.
The Director General of Telegraphs in India.

The following is forwarded to the Local Governments and Administrations and Officers marginally noted, with reference to Public Works Department Circular No. XVIII of 10th May 1880, for information.

By order,

W. B. Sampson

Under Secretary to the Govt. of India.

No. 5—164-73, dated 18th November 1881.

From—A. Mackenzie, Esq., C. S., Offg. Secy. to the Govt. of India, Home Dept.,
To—All Local Governments and Administrations.

I am directed to forward copy* of an order issued under the provisions of section 3 of Act XI of 1881 (The Municipal Taxation Act), prohibiting the levy of certain municipal taxes from military officers and men of the classes therein described.

* No. 162, dated 18th November 1881.

2. The Governor General in Council does not propose to issue any general order under clause (*b*) of section 3 of the Act regarding the exemption of Government property from municipal taxation; but His Excellency in Council will be prepared to take action under that clause if any case of inordinate assessment of Government property is brought to notice for which redress cannot be obtained under the ordinary Municipal law.

3. I am to take this opportunity of forwarding a revised order† issued under section 24 of Act III of 1880 (The Cantonments Act), in which the description of persons to be exempted in cantonments from certain municipal taxes has been made to correspond with that adopted in the order under the Municipal Taxation Act, 1881. This order supersedes that circulated with the communication from this Department, No. 1—38-47, dated the 24th April 1880.

† No. 163, dated 18th November 1881.

No. 162.

Extract from the Proceedings of the Government of India in the Home Department (Municipalities),—under date Simla, the 18th November 1881.

Read—

Section 3 of Act XI of 1881 (The Municipal Taxation Act, 1881).

ORDER.

In exercise of the powers conferred by section 3 of Act XI of 1881 (The Municipal Taxation Act, 1881), the Governor General in Council is pleased to prohibit the levy by any Municipal Committee upon the persons described below of taxes of the following kinds:—

Persons exempted.

All persons exclusively in military employ, or belonging to any department directly attached to the Army or to the Public Works Department, Military Branch, being persons subject to the Army Discipline and Regulation Act, 1879, or the Indian Articles of War, and compelled by the exigencies of military duty to reside within the limits of a Municipality.

Taxes from the operation of which exemption is granted.

(1) Municipal taxes on salaries.
(2) Municipal taxes on professions, trades, callings, offices or appointments.
(3) Municipal taxes on horses, mules, or ponies kept for military duty.
(4) Municipal tolls leviable on any ferry or road in respect of animals or vehicles kept or used for military duty.

[NOTE.—To supersede the order issued in the Home Department, Nos. 1—38-52, dated the 24th April 1880.]

No. 163.

Extract from the Proceedings of the Government of India in the Home Department (Municipalities),—under date Simla, the 18th November 1881.

Read—

Section 24 of Act III of 1880 (The Cantonments Act, 1880).

ORDER.

In exercise of the power conferred by section 24 of Act III of 1880 (The Cantonments Act, 1880), the Governor General in Council is pleased to declare that, in any cantonment situated in British India which may have been, or may in future be, brought under the operation of a Municipal Act, the following classes of persons shall, when on duty in such cantonment, be exempted from the operation of taxes of the following kinds :—

Persons exempted.

All persons exclusively in military employ, or belonging to any department directly attached to the Army or to the Public Works Department, Military Branch, being persons subject to the Army Discipline and Regulation Act, 1879, or the Indian Articles of War.

Taxes from the operation of which exemption is granted.

(1) Municipal taxes on salaries.
(2) Municipal taxes on professions, trades, callings, offices or appointments.
(3) Municipal taxes on horses, mules, or ponies kept for military duty.
(4) Municipal tolls leviable on any ferry or road in respect of animals or vehicles kept or used for military duty.

2. In further exercise of the power conferred by the same section, the Governor General in Council is pleased to prohibit the levy, in any cantonment in British India, of any municipal tax whatsoever on public property, animals, or vehicles.

3. In this order the expressions "municipal tax," "municipal taxes," and "municipal tolls" include any tax or toll imposed by virtue of the provisions of a Muncipal Act under the operation of which any cantonment may have been, or may in future be, brought.

To
The Secretary to the Govt. Madras
Ms. Department

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

To

Circular No. XXV Public Works.

Dated December 9, 1881.

Received 19 Dec: 81

Exemption of certain classes of people from Municipal Taxes when on duty in Cantonments where the Municipal Act is in force.

No. 466, P. W. D. Press—10-12-81—923.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

8th December 1881, No. 2399.

Municipal—Taxation.

Read the following paper:—

From A. MACKENZIE, Esq., C.S., Officiating Secretary to the Government of India, Home Department (Municipalities), to the Chief Secretary to Government, dated Simla, 18th November 1881, *No.* 5—164-73 [*Current No.* 3259].

Referring to the correspondence ending with your telegram of the 25th July 1881, I am directed to forward, for the information of His Excellency the Governor in Council, copy* of an order issued under the provisions of Section 3 of Act XI of 1881 (The Municipal Taxation Act), prohibiting the levy of certain Municipal taxes from Military Officers and men of the classes therein described.

* No. 162, dated 18th November 1881.

2. The Governor-General in Council does not propose to issue any general order under Clause (*b*) of Section 3 of the Act regarding the exemption of Government property from Municipal taxation; but His Excellency in Council will be prepared to take action under that clause if any case of inordinate assessment of Government property is brought to notice for which redress cannot be obtained under the ordinary Municipal Law.

3. I am to take this opportunity of forwarding a revised order,† issued under Section 24 of Act III of 1880 (The Cantonments Act), in which the description of persons to be exempted in cantonments from certain Municipal taxes has been made to correspond with that adopted in the order under the Municipal Taxation Act, 1881. This order supersedes that circulated with the communication from this department, No. 1—38-47, dated the 24th April 1880.

† No. 163, dated 18th November 1881.

ORDER THEREON, 8th December 1881, No. 2399.

Communicated to the Military and Public Works Departments and to the Presidents of all Municipalities.

2. The effect of these orders will be that compensation for the exemption from Municipal taxes of persons and their property, other than chargers, can in all cases be claimed by the Municipality concerned under Act XI of 1881, but that no compensation can be claimed in respect of Government buildings or property situated in cantonments and exempted only under the Cantonments Act, III of 1880. Government buildings, whether Civil or Military, situated outside cantonment limits are not exempted from Municipal taxation.

(True Extract.)

A Dawson

Chief Secretary.

To the Military Department.
„ the Public Works Department.
„ all Presidents of Municipal Commissions.

Exd. J. Wright.

Communicated to the offices of the Public Works Dept.

Govt. of [1881] Madras.

FINANCIAL.

To The MILITARY DEPARTMENT, &c., &c., &c.

Dated December, 8th.

Issued

Read

Encl.

DECEMBER.

Municipal—Taxation.—Communicating letter from Government of India forwarding copy of an order issued prohibiting the levy of certain Municipal Taxes from certain classes of Military officers and men.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

8th December 1881, No. 2399.

Municipal—Taxation.

Read the following paper :—

From A. MACKENZIE, Esq., C.S., Officiating Secretary to the Government of India, Home Department (Municipalities), to the Chief Secretary to Government, dated Simla, 18th November 1881, *No.* 5—164-73 [*Current No.* 3259].

Referring to the correspondence ending with your telegram of the 25th July 1881, I am directed to forward, for the information of His Excellency the Governor in Council, copy* of an order issued under the provisions of Section 3 of Act XI of 1881 (The Municipal Taxation Act), prohibiting the levy of certain Municipal taxes from Military Officers and men of the classes therein described.

* No. 162, dated 18th November 1881.

2. The Governor-General in Council does not propose to issue any general order under Clause (*b*) of Section 3 of the Act regarding the exemption of Government property from Municipal taxation ; but His Excellency in Council will be prepared to take action under that clause if any case of inordinate assessment of Government property is brought to notice for which redress cannot be obtained under the ordinary Municipal Law.

3. I am to take this opportunity of forwarding a revised order,† issued under Section 24 of Act III of 1880 (The Cantonments Act), in which the description of persons to be exempted in cantonments from certain Municipal taxes has been made to correspond with that adopted in the order under the Municipal Taxation Act, 1881. This order supersedes that circulated with the communication from this department, No. 1—38-47, dated the 24th April 1880.

† No. 163, dated 18th November 1881.

ENCLOSURE No. 1.

Extract from the Proceedings of the Government of India in the Home Department (Municipalities),—under date Simla, the 18th November 1881, No. 162.

Read—

Section 3 of Act XI of 1881 (The Municipal Taxation Act, 1881).

ORDER.

In exercise of the powers conferred by Section 3 of Act XI of 1881 (The Municipal Taxation Act, 1881), the Governor-General in Council is pleased to prohibit the levy by any Municipal Committee upon the persons described below of taxes of the following kinds :—

Persons exempted.

All persons exclusively in military employ, or belonging to any department directly attached to the Army or to the Public Works Department, Military Branch, being persons subject to the Army Discipline and Regulation Act, 1879, or the Indian Articles of War, and compelled by the exigencies of military duty to reside within the limits of a Municipality.

Taxes from the operation of which exemption is granted.

(1) Municipal taxes on salaries.
(2) Municipal taxes on professions, trades, callings, offices, or appointments.
(3) Municipal taxes on horses, mules, or ponies kept for military duty.
(4) Municipal tolls leviable on any ferry or road in respect of animals or vehicles kept or used for military duty.

ENCLOSURE No. 2.

Extract from the Proceedings of the Government of India in the Home Department (Municipalities),—under date Simla, the 18th November 1881, No. 163.

Read—

Section 24 of Act III of 1880 (The Cantonments Act, 1880).

ORDER.

In exercise of the power conferred by Section 24 of Act III of 1880 (The Cantonments Act, 1880), the Governor-General in Council is pleased to declare that, in any Cantonment situated in British India which may have been, or may in future be, brought under the operation of a Municipal Act, the following classes of persons shall, when on duty in such cantonment, be exempted from the operation of taxes of the following kinds :—

Persons exempted.

All persons exclusively in military employ or belonging to any department directly attached to the Army or to the Public Works Department, Military Branch, being persons subject to the Army Discipline and Regulation Act, 1879, or the Indian Articles of War.

Taxes from the operation of which exemption is granted.

(1) Municipal taxes on salaries.
(2) Municipal taxes on professions, trades, callings, offices, or appointments.
(3) Municipal taxes on horses, mules, or ponies kept for military duty.
(4) Municipal tolls leviable on any ferry or road in respect of animals or vehicles kept or used for military duty.

2. In further exercise of the power conferred by the same section, the Governor-General in Council is pleased to prohibit the levy, in any cantonment in British India, of any Municipal tax whatsoever on public property, animals, or vehicles.

3. In this order the expressions "Municipal tax," "Municipal taxes," and "Municipal tolls," include any tax or toll imposed by virtue of the provisions of a Municipal Act under the operation of which any cantonment may have been, or may in future be, brought.

ORDER THEREON, 8th December 1881, No. 2399.

Communicated to the Military and Public Works Departments and to the Presidents of all Municipalities.

2. The effect of these orders will be that compensation for the exemption from Municipal taxes of persons and their property, other than chargers, can in all cases be claimed by the Municipality concerned under Act XI of 1881, but that no compensation can be claimed in respect of Government buildings or property situated in cantonments and exempted only under the Cantonments Act, III of 1880. Government buildings, whether Civil or Military, situated outside cantonment limits are not exempted from Municipal taxation.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Military Department.
„ the Public Works Department.
„ all Presidents of Municipal Commissions.

Exd. J. Wright and T. O'Connor.

NOTE.—Please substitute for G.O. of same Number and date previously sent.

P. W. C. No. 1357

Govt. of [1881] Madras.

FINANCIAL.

To

THE MILITARY DEPARTMENT,

&c., &c., &c.

Dated December, 8th.

Issued

Recd. 15th Decr. *Decn.*

G.O., 8th December 1881, *No.* 2899.

Sec

Govt 1243 W. 25-5-80
1273 W. 28-5-80.

DECEMBER.

Municipal—Taxation.—Communicating letter from Government of India forwarding copy of an order issued prohibiting the levy of certain Municipal taxes from certain classes of Military officers and others.

No. 3188 W.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 24 Dec. 81.

Read the following:—

From Fin. Deptt. — F. C. No. 2399 d/ 8th Dec/81

Enclosure from Govt. of India — " — d/ 9th — " —

Communicated

to the Chief Engr. for Public Works Deptt.

in continuation of G.O. 1243 W dated 25th May 1880

RA V

20-12-81

Chief Engr. for Genl.
Consulting Engr. for Rys.
S. Engrs.
Comrs: Nellore & Gor.
Genl. Supdt. C.N. Hores.
Secy. P.W. Accts.
Secy. R.J. Accts.

Draft 5-1-82.

20/12/81

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From the Secretary to the Government of India, Military Department, to the Acting Chief Secretary to Government, dated Simla, 19th July 1883, No. 509-S.C.

With reference to your letters, Nos. 1442 and 526, "Financial," dated the 11th October 1882 and 7th March 1883, to the address of the Secretary to the Government of India in the Home Department, regarding the amounts payable in arrears on account of Municipal Taxes on the Military buildings in the cantonments of Cannanore, Bellary, and Trichinopoly, I am directed to ask that, under the orders of the Governor in Council, the Government of India may be furnished with information on the following points :—

1. What the Military buildings are to which reference is made, and what are the details of assessment of the taxes for which arrears are claimed ?

2. From what funds are the conservancy and sanitation of the lines of the troops provided for ?

3. Does the Cantonment Municipality provide any police protection to the Military buildings, or light the roads in the lines, or provide the water-supply ?

4. What proportion of the roads in the Cantonment Municipality have been made and are maintained from funds provided by Government, and what proportion by the Municipality ?

ORDER—dated 8th August 1883, No. 1693, Financial.

Referred to the Presidents of Municipal Commissions, Bellary, Trichinopoly, and Cannanore, for report, with reference to their letters read in G.O., 4th October 1882, No. 1387, Financial.

(True Extract.)

E. F. WEBSTER,
Acting Chief Secretary.

To the President, Municipal Commission, Bellary.
" " Trichinopoly.
" " Cannanore.

Exd. J. Wright.

Govt. of {1883} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 8th August 1883, No. 1693.

AUGUST.

Municipal Taxation.

Referring to the Presidents of Municipal Commissions, Bellary, Trichinopoly, and Cannanore, for report, letter from the Government of India requesting to be furnished with information on certain points in connection with the amounts payable in arrears on account of Municipal taxes on the Military buildings in the cantonments of Bellary, Trichinopoly, and Cannanore.

[*For Heads of Departments.*]

Circular No. XIII Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Simla, July 14, 1882.

The following is forwarded to the Local Governments and Administrations and Officers marginally noted, in continuation of Public Works Department Circular No. XXV of 9th December 1881, for information.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Beluchistan.
The Accountant General, Public Works Department.
The Inspector General of Military Works.
The Director General of Railways.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.
The Director General of Telegraphs in India.

By order,

A. B. SAMPSON,

Under Secretary to the Government of India.

Extract from the Proceedings of the Government of India in the Home Department, No. $\frac{1}{70\text{-}86}$ (Municipalities), dated Simla, the 30th June 1882.

Read—

Home Department Circular Nos. 5—165-173, dated 18th November 1881, regarding the levy of municipal taxes in cantonments.

RESOLUTION.—A question having arisen as to whether the words "public property" in paragraph 2 of the Home Department Order No. 163, dated the 18th November 1881, includes Government buildings situated in cantonments, and whether such buildings are accordingly to be exempted from municipal taxation, it is explained that it was not the intention of the Government of India to exempt from the levy of municipal taxes in cantonments buildings being the property of Government, when the previous sanction of the Governor General in Council had been given, under section 21, Act III of 1880, to the levy of such taxes. The order was only intended to authorise the exemption of public property, such as "animals or vehicles," from municipal taxation.

2. The intention of the Government of India has been more clearly expressed by the insertion of the words "such as" after the words "public property" in paragraph 2; and a copy of the order as revised will be published for general information in the Supplement to the *Gazette of India* in supersession of the existing order.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

To

Circular No. XIII P. W.

Dated Simla, July 14, 1882.

Received

Levying of Municipal Taxes in cantonments.

Govt. Central Branch Press, Simla.—No. 97 P. W. D.—17-7-82.—872.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From H. P. GORDON, Esq., Collector of Bellary, to the Secretary to Government, Military Department, dated Bellary, 25th June 1883, No. 2016,

With reference to the enclosed copy of Board's Proceedings, No. 4862, dated the 12th instant, I have the honor to request that Government may be moved to pass early orders for the payment of Rs. 13,766-14-9, being the amount payable to the Bellary Municipality as assessment due to them for 1882-83 on Government military buildings situated within cantonment limits.

2. It would appear that provision is made on this account in the Military budget.

3. The amount claimed is included in the bill submitted to Government in the Financial Department with my letter, No. 28, dated 13th February 1883.

4. A separate bill is now submitted.

No. 3636, Military.

Referred to the Controller of Military Accounts, with reference to Military Department No. 1509, dated 8th March 1883.

OOTACAMUND,
28th June 1883.

(Signed) E. L. HANKIN, Colonel,
Secretary to Government.

From Lieutenant-Colonel C. CARTER, Officiating Controller of Military Accounts, to the Secretary to Government, Military Department, dated Fort St. George, 19th September 1883, E.

In returning the enclosures of your No. 3636 of 28th June 1883, I have the honor to attach the marginal letters from the Accountant-General, from which it will be seen that the disposal of the claim of the Bellary Municipality lies with the Examiner, Public Works Accounts.

Papers relating to the claim of the Bellary Municipality for assessment on Government military buildings for 1882-83.
No. 2651 of 7th August 1883.
No. 3172 of 15th Sept. „

ENCLOSURES.

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Controller of Military Accounts, dated Fort St. George, 7th August 1883, No. 2651.

With reference to your memorandum, No. 1280, dated the 11th July 1883, I have the honor to state that, from a Financial Resolution of the Government of India, No. 2333, dated the 28th July 1883, just received, I observe that municipal taxes on military buildings are now chargeable to the grant for Military Works. A reference has therefore been now made to the Examiner of Public Works Accounts, and on the receipt of his reply I shall communicate with you again on the subject.

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Controller of Military Accounts, dated Fort St. George, 15th September 1883, No. 3172.

In continuation of my letter, No. 2651, dated the 7th August 1883, I have the honor to return the enclosures to your docket, No. 1280, of the 11th July 1883, and to state that all charges on account of municipal taxes on military buildings having been, under a recent ruling by the Government of India embodied in G.O., Military Department, No. 4050, dated the 23rd July last, transferred to the debit of the Public Works Department, treasury officers have been duly instructed, at the instance of the Examiner of Public Works Accounts, to forward the bills on this account to the Executive Engineers of the respective divisions in which the buildings are situated.

No. 5151, Military.

Transferred to the Public Works Department, with reference to Proceedings of Government, No. 4050, dated 23rd July 1883.

Ootacamund, 21st September 1883. (Signed) E. L. HANKIN, Colonel, Secretary to Government.

No. 391 E., Public Works.

Referred to the Financial Department for opinion as to the liability of the Public Works Department for *arrears* of municipal taxation on military buildings. The present claim is for the official year 1882-83.

2. A similar claim for 1883-84 has already been advanced by the Bellary Municipality.

Ootacamund, 24th September 1883. (Signed) J. SHAW-STEWART, Colonel, R.E., Secretary to Government.

No. 1924, Financial.

Retransferred to the Public Works Department. The Government in this department are of opinion that under G.O., 23rd July 1883, No. 4050, Military, *arrears* should be debited to Military Works just as *current* payments are.

(By Order.)

Ootacamund, 2nd October 1883. (Signed) E. S. LAFFAN, Acting Under Secretary.

From H. Sr. A. GOODRICH, Esq., Collector and President of the Municipal Commissions, Bellary, to the Secretary to Government, Military Department, dated Bellary, 6th October 1883, No. 3577.

I have the honor to draw your attention to my letters, Nos. 2016 and 2445, dated 25th June and 25th July 1883, respectively, and to request that you will be good enough to obtain early orders of Government for the payment of the assessment due to the Municipality of Bellary on military buildings for 1882-83 and 1883-84.

No. 5486, Military.

Transferred to the Public Works Department with reference to this department No. 5151, dated 21st September 1883, which transferred for disposal the first letter within quoted.

2. With advertence to the Collector's second letter, it is presumed that Proceedings of Government, No. 2521 W., dated 8th September 1883, which disposed of it, will be communicated to the Collector by the Financial Department.

Ootacamund, 9th October 1883. (Signed) E. L. HANKIN, Colonel, Secretary to Government.

Order—dated 15th October 1883, No. 2904 W., Public Works.

As there is no provision in the Public Works budget estimate for this charge, application will be made to the Government of India for a special assignment of funds, the bill meanwhile being forwarded to the Superintending Engineer, Third Circle, for adjustment on funds being made available.

2. Care should be taken to budget in future for charges of this character.

(Here enter No. 2905 W., dated 15th October 1883.)

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E., Secretary to Govt., P.W.D.

To the Superintending Engineer, Third Circle, with bill.
„ other Superintending Engineers.
„ the Examiner, Public Works Accounts.
„ the Military Department.
„ the Financial „

Exd. A. F. Goodall.

Spare Copies

GENERAL,
ACCOUNT.

Govt. of 1883 Madras.

PUBLIC WORKS.

Dated October, 15th.

Recd. *Encl.*

G.O., 15th Oct. 1883, No. 2904 W.

OCTOBER.

Municipal Taxes on Military Buildings

The bill of the Bellary Municipality for — for 1882-83 and 1883-84, forwarded to the Superintending Engineer, Third Circle, for adjustment; and the Government of India to be applied to for a special assignment of funds to meet the claim.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Letter—from

Colonel J. SHAW-STEWART, R.E.,
Secretary to the Government of Madras,
Public Works Department,

To

The SECRETARY to the GOVERNMENT of INDIA,
Military Department.

Sir,

In continuation of my letter, No. 2522 W., dated 8th September 1883, I am directed to forward, for the information of the Government of India, copies of the accompanying correspondence regarding a claim of Rs. 13,800 preferred by the Bellary Municipality for taxes on military buildings for the year 1882-83. As already explained, no provision has been made in the Military Works budget estimate of the current year for charges of this character. I am accordingly to request that a special assignment of Rs. 13,800, in addition to the sum of Rs. 37,200 previously applied for, may be sanctioned to meet the claim now advanced.

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

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

Ootacamund,
15th October 1883.

Exd. A. F. Goodall.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated October, 15th.

Recd. *Encl.*

15th Oct. 1883, No. 2905 W.

OCTOBER.

Municipal Taxes on Military Buildings

A SPECIAL assignment of Rs. 13,800 requested to meet the claim of the Bellary Municipality for — for 1882-83 and 1883-84.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Extract from the Proceedings of the Government of India in the Home Department (Municipalities), dated Simla, the 30th June 1882, No. 1—70-86.

Read—

Home Department Circular, Nos. 5—165-173, dated 18th November 1881, regarding the levy of Municipal Taxes in Cantonments.

Resolution—

A question having arisen as to whether the words "public property" in paragraph 2 of the Home Department Order, No. 163, dated the 18th November 1881, includes Government buildings situated in Cantonments, and whether such buildings are accordingly to be exempted from Municipal taxation, it is explained that it was not the intention of the Government of India to exempt from the levy of Municipal taxes in Cantonments buildings being the property of Government when the previous sanction of the Governor-General in Council had been given, under Section 21, Act III of 1880, to the levy of such taxes. The Order was only intended to authorize the exemption of public property, such as "animals or vehicles," from Municipal taxation.

2. The intention of the Government of India has been more clearly expressed by the insertion of the words "such as" after the words "public property" in paragraph 2; and a copy of the Order, as revised, will be published for general information in the Supplement to the *Gazette of India* in supersession of the existing Order.

Order—

Ordered that a copy of this Resolution be forwarded to the Government of Madras for information and guidance, with special reference to their Order, No. 2119, dated 12th December 1881;

that a copy be forwarded to other* Local Governments and Administrations for information and guidance;

and that a copy be forwarded to the several Departments of the Government of India for information, in continuation of endorsements, Nos. 174-179, dated 18th November 1881.

* Bombay. Bengal. North-Western Provinces and Oudh. Punjab. Central Provinces. British Burma. Coorg. Assam. Hyderabad.

(True Extract.)

(Signed) A. MACKENZIE,
Secretary to the Govt. of India.

To the Secretary to the Government of Madras.

Order—dated 26th July 1882, No. 793, Financial.

Communicated to the Military and Public Works Departments and to the Presidents of all Municipalities in which cantonments are situated.

(True Extract.)

Edmund Baffour

for *Chief Secretary.*

To the Military Department.
" Public Works Department.

Exd. J. W. Fischer.

Govt. of [1882] Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 26th July 1882, No. 793.

JULY.

Municipal Taxes.

Communicating Resolution of the Government of India on the subject of levying — on Government buildings in Cantonments.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

READ—the following papers:—

From H. ST. A. GOODRICH, Esq., Acting Collector and President, Municipal Commission, Bellary, to the Secretary to Government, Military Department, dated 25th July 1883, No. 2445.

I have the honor to forward, herewith, a bill for Rs. 13,766-14-9, being the assessment on Military buildings payable to the Municipality of Bellary for 1883-84. The usual valuation certificate is enclosed. The amount is included in the current year's Municipal Budget which is now before Government.

No. 4163, Military.

Transferred to the Public Works Department, with reference to Proceedings of Government, No. 4050, dated 23rd July 1883.

OOTACAMUND,
30th July 1883.

(Signed) E. L. HANKIN, Colonel,
Secretary to Government.

Office Note from the Examiner of Public Works Accounts, dated 13th August 1883, No. 492.

Your Office Note, No. 1728 D., dated 10th August 1883.

I have addressed the Accountant-General, Madras, on the subject, and will communicate his reply to you in due course. Meanwhile the Accountant-General, Madras, has written to me inquiring to what officers the Collectors of the districts noted in the margin should submit their bills. I propose, if you see no objection, to reply that the bills should be forwarded to the Executive Engineers in whose divisions the buildings liable to taxation are situated. It will be necessary, of course, to obtain a grant from the Government of India.

	Rs.
Madras	16,000
Bellary	13,800
Malabar	2,400
Trichinopoly	5,000

Office Note from the Examiner of Public Works Accounts, dated 18th August 1883, No. 518.

Your Office Notes, No. 1728 D., dated 10th, and No. 1775 D., dated 15th August 1883.

The Accountant-General, Madras, informs me that as regards the Municipal tax on Military buildings in the town of Madras, a provision of Rs. 16,000 has been made in the Civil Budget Estimate for the current year; no provision has been made for the buildings in the cantonments of Bellary, Trichinopoly, and Cannanore, as it was only lately determined that they were liable to Municipal taxation.

Order—dated 8th September 1883, No. 2521 W., Public Works.

No funds being available from the current year's budget grant for Military Works to meet the charges referred to in the foregoing correspondence on account of Municipal taxes on Military buildings, application will be made to the Government of India for an additional assignment. Meanwhile the bill submitted by the Bellary Municipality will be forwarded to the Superintending Engineer, Third Circle, for adjustment on funds becoming available.

(True Extract.)

(Signed) R. H. SANKEY, Major-General, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Third Circle, with two Enclosures.
" " " Fourth Circle.
" " " Fifth "
" " " Sixth "
" Examiner, Public Works Accounts.
" Military Department.
" Financial "

Exd. A. F. Goodall.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated September, 8th.

Recd. *Encl.*

G.O., 8th Sept. 1883, No. 2521 W.

SEPTEMBER.

Municipal Taxes on Military Buildings

The bill from the Bellary Municipality for — for 1883-84, to be forwarded to the Superintending Engineer, Third Circle, for adjustment; and the Government of India to be applied to for an additional assignment under Military Works Budget Grant to meet such taxes.

PUBLIC WORKS DEPARTMENT.

General Account

LETTER—from

MAJOR-GENERAL R. H. SANKEY, C.B., R.E.,

Secretary to the Government of Madras,

Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

MILITARY DEPARTMENT.

SIR,

With reference to your letter, No. 446 S.C., dated 5th July 1883, conveying the decision of the Government of India that all charges on account of Municipal taxes on Military buildings should be met from the Military Works Budget Grant, I am directed to state that no provision has been made for such expenditure in the current year's Military Budget of this department. The charges now to be met under the orders above quoted are shown in the margin, and I am to request that the Government of India may be moved to sanction the requisite additional assignment at an early date.

	Rs.
Madras	16,000
Bellary	13,800
Cannanore	2,400
Trichinopoly	5,000
Total ...	37,200

2. It has been ascertained that as regards the Municipal tax on Military buildings in the town of Madras a provision of Rs. 16,000 has, under previous orders, been made in the Civil Budget Estimate of this Presidency for the current year, but that no provision has been made for the buildings in the cantonments of Bellary, Trichinopoly, and Cannanore, as it was only lately determined that they are liable to Municipal taxation.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) R. H. SANKEY, Major-General, R.E.,
Secretary to Govt., P.W.D.

OOTACAMUND,
8th September 1883.

Exd. A. F. Goodall.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated September, 8th.

Recd. *Encl.*

8th Sept. 1883, No. 2522 W.

SEPTEMBER.

Municipal Taxes on Military Buildings

APPLYING for an additional assignment under Military Works Budget Grant to meet the — during the current year.

No. 2333

Government of India

Department of Finance and Commerce

Accounts and Finance

Rules and General matters.

Resolution

Simla the 28th July 1883.

In a circular issued by the Accountant General, Public Works Department, No. 6 dated the 8th February last it was ruled that municipal taxes on all Military Works, and that taxes on all other Public Works buildings should be borne by the Civil Department.

Since then the following questions have been submitted for the consideration of Government:

(1) What is to be the future procedure for payment of municipal taxes on Public Works buildings other than Military?

(2) How municipal taxes on Public Works buildings other than Military, which have been paid in the Public Works Department since the issue

of the Public Works Accountant General's Circular of 8th February last referred to above, are to be adjusted?

(3) Whether State Railway buildings are to be considered as belonging to the Category of Public Works buildings other than Military and, if not, whether payments on account of such buildings are to be treated as Railway charges?

2. As regards the first question, the Governor General in Council is pleased to rule that the future procedure for payment of municipal taxes on Public Works buildings other than Military shall be what it is in Bengal Viz that the responsibility for the acceptance of the municipal assessment remains with the Public Works Department, but on the Executive Engineer accepting it, the payment should be arranged for by the Civil Department.

3. As regards the second question, His Excellency in Council is pleased to decide that the Civil Department shall accept in transfer all payments made in the Public Works Department since the issue of the Public Works Accountant General's Circular of the 8th February last.

4. As regards the third question, the Governor General in Council is of opinion that State Railway buildings should not be considered as belonging to the Category of Public Works building other than Military, and is accordingly pleased to rule that payments on account of municipal taxes on such Railway buildings shall be treated as Railway charges.

Order - Ordered, that the foregoing Resolution be communicated to the Public Works Department, the Comptroller General, the Several Accountants General, the Comptroller, Indian Treasuries, and the other Comptrollers.

J. & P. Logan
Under Secy. to the Govt of India. -

No /True Copy/

W. Donald
Offg. Dy. Secretary

Correspondence Department.

Fort St. George,
Accountant-General's Office,
10th July 1884.

No. 20/49

From H. F. Cleyatoun Esqre.
ACCOUNTANT-GENERAL
TO THE GOVERNMENT OF MADRAS,

To
THE Chief Secretary to Government,
Financial Department.

SIR,

As requested in your Official Memorandum No. 1467 dated the 4th July 1884, I have the honor to forward herewith a copy of the Orders of the Government of India therein referred to.—

I have the honor to be
Sir,
Your obedient Servant
H. F. Cleyatoun
Accountant General
AB

HON'BLE MEMBER

Note. I see no necessary discrepancy between the law and Para 2. of G.I. of India Res.ⁿ No. 2333 of 28 July 1883. "The responsibility for the acceptance of the Municipal Ass.ᵗ remains with the P.W.D." That is so now. If the ass.ᵗ is too high, it is he who is appeal; if then it is not reduced, he may refuse to countersign, in which case the question who can I think authorize payment notwithstanding comes up to Govt. All this does not affect the legal right of the Municipality to impose ass.ᵗ at their own will, unfettered except by the fear of a civil action.

26 July 84 No 1696 (Mis)
Order

The Acct. Genl is authorised to admit the claims of the Coonoor Municipality

H. D.

To the Collr of the Nilgiris
& Acct. General

HON'BLE MEMBER.

Financial (188) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,
Madras,

26th July 84

To

THE Chief Secretary to Government Financial Dept.

No.

Dated 10th July 1884.

Received

No 46

Subject.

Forwards copy of G.O. Nos. 2333 of 28 July 83 Fin.

15TH JANUARY 1884, NOS. 104, 105, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again G.O., dated 8th August 1883, No. 1693, Financial.

READ—also the following papers :—

From the President of the Municipal Commission, Bellary, dated 27th September 1883, No. 239.

ABSTRACT.—Replying to the several questions of the Government of India regarding municipal taxation, &c., so far as the Bellary municipality is concerned.

From the President of the Municipal Commission, Cannanore, dated 3rd October 1883, No. 451.

ABSTRACT.—Submits information on military buildings, &c., at Cannanore.

From the President of the Municipal Commission, Trichinopoly, dated 5th October 1883, No. 25.

ABSTRACT.—Forwarding information regarding the municipal tax on military buildings, situated within the cantonment limits of the Trichinopoly municipality.

From the President of the Municipal Commission, Bellary, dated 31st October 1883, No. 264.

ABSTRACT.—Submitting a revised estimate of municipal income and expenditure in connection with the cantonment of Bellary.

From the President of the Municipal Commission, Cannanore, dated 19th November 1883, No. 523.

ABSTRACT.—Explaining certain discrepancies contained in the statement forwarded with letter, No. 451, dated 3rd October 1883.

From the President of the Municipal Commission, Trichinopoly, dated 10th December 1883, No. 36.

ABSTRACT.—Explaining discrepancies in statement already forwarded.

Extract from the Proceedings of the Government of India, in the Home department (Municipalities), dated Calcutta, 21st December 1883, No. 5—165-81.

Read—the following papers :—

Home department order, No. 163, dated 18th November 1881.
Ditto resolution, No. 1—70-86, dated 30th June 1882.

Resolution—

Since the issue of Home department resolution, No. 1—70-86, dated 30th June 1882, which permitted the levy of municipal taxation on Government buildings in cantonments, the Governor-General in Council has been advised that the exemption of such buildings in cantonments from municipal taxation is authorized under section 24, Act III of 1880, and that the practical difficulties in the way of removing such exemptions are found to be insuperable. His Excellency in Council is, therefore, pleased to direct that the resolution of 30th June 1882 be cancelled, and that the original order, No. 163, dated 18th November 1881, be restored.

2. Under the present orders no municipal tax whatsoever shall be levied in any cantonment in British India on public property.

Order—

Ordered that a copy of this resolution be forwarded to Local * Governments and Administrations for information and guidance, and that a copy be forwarded to the several departments of the Government of India for information.

* Madras.
Bombay.
Bengal (Muncl. Dept.).
North-Western Provinces and Oudh.
Punjab.
Central Provinces.
British Burma.
Assam.
Coorg.
Hyderabad.

(True Extract.)

(Signed) A. MACKENZIE,
Secretary to the Government of India.

To the Chief Secretary to the Government of Madras.

ORDER—dated 15th January 1884, No. 104, Financial.

The letters read above will be recorded with reference to resolution, No. 5—165-81, dated 21st December 1883, which will be communicated to all Presidents of municipalities and to the Military and Public Works departments.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To all Presidents of Municipal Commissions.
„ the Military department.
„ the Public Works department.

ENDORSEMENT—dated 15th January 1884, No. 105, Financial.

Copy to the Government of India, Military and Home departments.

E. F. WEBSTER,
Chief Secretary.

Exd. H. Frantz.

B. No. 266 W of 30th Jany/84

Communicated to the officers of the Public Works Dept. for information and guidance.

(Sd.) J. S.

Govt. of {1884} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., &c., 15th January 1884,
Nos. 104, 105.

Govt. of Madras

JANUARY.

S.E.
Con: Architect & Govt
Exr. P.W. Accts.

Municipal Taxes.

Recording certain papers and communicating to all Presidents of municipalities, &c., resolution of the Government of India, No. 5—165-81, dated 21st December 1883, prohibiting the levy of—on Government buildings in cantonments.

No. 266 W of 30th Jany. 1884

SUPERINTENDING ENGINEER'S OFFICE,

~~Madras,~~

No. 2383 Bellary ~~Chepauk~~, 22½ Nov. 1883.

From Major S.C. Clarke R.E.
~~The~~ SUPERINTENDING ENGINEER,
III ~~1st~~ CIRCLE,

To THE Chief Engineer
P.W. Department
Madras

Enclosures.

SIR,

With reference to the Government Resolution, Vide G.O. No. 2904. W of 15th Oct. 1883, that the Municipality of Bellary are to receive the large sum of Rs 13767, as the assessed Tax on the Military Buildings of this Station, I have the honor to raise the question, whether it will not be incumbent on the President of the Municipality to meet from such receipts, the entire expense of maintaining the Roads of the Cantonment, in good order and of carrying out all the requisite sanitary arrangements

in Connection with the Barracks.

2. I believe I am right in stating
B. that such expenditure forms the Major
portion of the annual outlay incurred by
of all Town Municipalities, so that I
D. feel, that no great or unprecedented
J demand is proposed to be made.

3. Whether the Municipality or
this Department should Carry out the
Works above referred to, is a matter
that must be settled, as soon as the
Government have decided on the question
now put forward.

I have the honor to be
Sir
Your Most obedient Servant
Major R.E.
Off: Superintending Engineer
III Circle

B

No 2678 a/30th Jany/84

Recorded, with reference to G.O. No 266 W a/30th Jany/84

CS 1/2/84

28.1.84

No 267 W a/30th Jany/84

From

The Superintending Engineer,

~~III~~ Circle,

To

The Chief Engineer

&c &c &c

Madras

Dated 22d Novr. 1883.

Recd. 23

Enclosures.

No. 2383

Municipal Tax on Military Buildings at Bellary

Requesting to be informed whether the Corpn maintaining Cantonment Roads &c can be met from

2nd W

for the Executive Engineer

SE III Circle

Dec 1/2

Jan 1/2

G.O.G. dated Fort Saint George 27th February 1866. No. 80.

The following Notification of this date, is republished in General Orders.

Military Department.

Notification

Fort Saint George 27th February 1866.

The Governor in Council directs it to be notified, that Madras Act. No I of 1866, or an Act to repeal Madras Act No IV of 1865, and to make provision for the Administration of Military Cantonments in the Presidency of Fort Saint George, shall come into effect from the 15th March 1866, at Bellary, Cannanore, Vizagapatam, Saint Thomas' Mount and Wellington

and His Excellency in Council hereby declares the above named places to be Military Cantonments within the meaning of the said Act No I of 1866.

(Signed) H. Marshall, Major General,
Secretary to Government.

For C.No. 5768

MEMORANDUM.

Requested for reference the under-mentioned papers:-

A copy of Mily. Dept. G.O.G. No. 80 of 1866 regarding the Cantonments of Trichinopoly

2nd Assistant

Government Office,
P.W. Department,
15 July 1884

To The Assistant in Charge Mily. Sect.
Fort

M. D. 18.

HEADING. Accounts.

1106 M. W.

GOVERNMENT OF INDIA,

MILITARY DEPARTMENT.

It is requested that the above heading, with number and date of this communication, may be quoted in any subsequent correspondence on the subject.

Simla, the 5th November 1883.

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS,
PUBLIC WORKS DEPARTMENT.

SIR,

In reply to your letters noted on the margin asking for special assignments to meet the municipal taxes on Military buildings, I am to refer you to the letter from this department No. 9728 S.C. dated 24th October 1883 requesting that orders should be issued prohibiting the levy of taxes on Military buildings in Cantonments in the Madras Presidency pending the settlement of the general question of the taxation of such buildings - which is now under the consideration of the Government of India.

I am, Sir,

Your most obedient servant,

J. S. Nowbent - Captain,

fo 2904-5-15-10-83
25-21-24-8-9-83
26-5-30-1-84

Rr. Ov. 9922

I

B/ No. 268 W a/ 30th Jany/84.

Recorded, with
reference to Pg 0.
No. 266 W. a/ 30th Jany/84.

Rec'd 12/11/83

CJ

28-1-84

+ C No. 713

26.1.84

No. 268 W a/ 30th January/84

CJ

with orders.