

17TH OCTOBER 1884, No. 2442, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—again the following paper :—

G.O., dated 16th September 1884, Mis. No. 2202, Financial.

Read—the following papers :—

From Colonel J. BEATTY, R.E., Superintending Engineer, IV circle, to the Chief Engineer, Public Works department, dated Coimbatore, 16th July 1884, No. 330 E.W.

With reference to G.O., No. 1727 W., of 12th instant, I have the honor to request instructions whether the municipal commissioners of Vellore can now be called upon to refund the taxes on military buildings in that cantonment which they levied in August 1883. It is not clear from paragraph 3 of the Quartermaster-General's letter, printed with the above Government Order, whether Vellore is to be considered as a cantonment in the same sense as Trichinopoly and Cannanore.

No. 382 E.

Referred to the Financial department with advertence to order in that department, No. 1282, dated 10th June 1884.

OOTACAMUND,
23rd July 1884.

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

No. 1681.

Referred to the Military department for opinion.

(By order.)

OOTACAMUND,
28th July 1884.

(Signed) H. TREMENHEERE,
Acting Assistant Secretary.

No. 3622.

Referred to His Excellency the Commander-in-Chief.

(By order.)

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29th July 1884.

(Signed) A. KENNEY-HERBERT, Lt.-Col.,
Offg. Secy. to Govt., Mily. Dept.

To the Quartermaster-General.

From Brigadeir-General R. C. STEWART, Quartermaster-General, to the Secretary to Government, Military department, dated Ootacamund, 8th August 1884, No. 646-B.

Military Cantonments—Taxation.

In returning the papers received with your memorandum, No. 3622, dated 29th July 1884, referring for His Excellency the Commander-in-Chief's opinion the question

of the liability of the military buildings at Vellore to municipal taxation, I have the honor to report, for the information of Government, that in His Excellency's opinion the military buildings at Vellore should equally with those at Trichinopoly be exempted from municipal assessment under the operation of G.O., No. 512, dated 1st February 1884.

2. The grounds on which His Excellency bases this opinion have already been submitted to Government in paragraph 3 of my letter, No. 3005, dated 19th April 1884, published in G.O., No. 1282, dated 10th June 1884, Financial department, in which it was stated that the cantonment of Vellore was still considered to be a military cantonment, notwithstanding its being now included in the limits of a municipality.

3. Vellore was set apart as a cantonment, and the military limits fixed by Government in the *Fort St. George Gazette*, dated 13th March 1857, page 446, and 3rd March 1868, page 504, and again in the *Gazette* of the 25th January 1882, page 105, when the revised boundaries of the cantonment as they at present exist were published.

No. 3863.

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2. The Government in the Military department concur in opinion with His Excellency the Commander-in-Chief.

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Chief Secretary.

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READ—also the following paper:—

From the Government Solicitor, Madras, dated 26th September 1884, No. 513.

ABSTRACT.—Forwarding the following opinion of the Hon'ble P. O'Sullivan, Advocate-General, dated 25th September 1884:—

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With reference to the order of Government, dated 16th September 1884, No. 2202 (Financial department), I think the word "cantonment" as used in section 24 of Act III of 1880 means a place primarily set apart for the residence of troops and their officers and their families and servants, the limits of which have been defined by Government, and is not limited to places to which Madras Act I of 1866 has been applied.

ORDER—dated 17th October 1884, No. 2242, Financial.

The resolution of the Government of India, Home department (Municipalities), dated 21st December 1883, No. 5-165—81, will be considered to apply to all places which are cantonments as defined by the Advocate-General. The taxes levied in August 1883 by the municipality in Vellore should accordingly be refunded. But His Excellency the Governor in Council is of opinion that the municipality should be paid for the conservancy of the military lines, as in the case of Bellary, and that this principle should be made general.

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To the Public Works department.

„ Military department.

„ President, Municipal Commission, Cannanore.

„ „ „ Trichinopoly.

„ „ „ Vellore.

„ „ „ Berhampore.

Exd. C. Howarth.

No 2769 Waf. 10th 1884
Communicated to Suptg.
Engineers & the Examiner
P.W. Accounts

1884 MB
3/11/84

Govt. of 1884; Madras.
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G.O., 17th October 1884, No. 2442.

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Passing orders on correspondence regarding the liability of the military buildings at Vellore to municipal taxation.

With order

Suptg. Engrs
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Exd. C. Howarth.

No 2469 Wd of Nov 6th 1884
Communicated to Suptg.
Engineers & the Examiner
of PW Accounts

Ad/CPB
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Exd. C. Howarth.

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1/24/ C.B.
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3. Vellore was set apart as a cantonment, and the military limits fixed by Government in the *Fort St. George Gazette*, dated 13th March 1857, page 446, and 3rd March 1868, page 504, and again in the Gazette of the 25th January 1882, page 105, when the revised boundaries of the cantonment as they at present exist were published.

No. 3863.

Transferred to the Financial department and the referred papers returned.

2. The Government in the Military department concur in opinion with His Excellency the Commander-in-Chief.

(By order.)

OOTACAMUND,
11th August 1884.

(Signed) A. KENNEY-HERBERT, Lt.-Col.,
Offg. Secy, to Govt., Mil. Dept.

Order—dated 16th September 1884, Mis. No. 2202, Financial.

Ordered that the file of papers be referred to the Advocate-General for opinion as to the meaning of the word "cantonment" as used in section 24, Act III of 1880 (India); whether, that is in this presidency, it denotes a place to which Madras Act I of 1866 has been extended and where it is in force, or whether it comprises any military station, the limits of which have been defined by Government.

2. The question of the laws and regulations appertaining to military cantonments being now under the consideration of the Government of India, the Military department will be requested to ascertain when a decision is likely to be received.

(True Extract.)

(Signed) E. F. WEBSTER,
Chief Secretary.

To the Government Solicitor, with papers.
" Military department.

READ—also the following paper:—

From the Government Solicitor, Madras, dated 26th September 1884, No. 513.

ABSTRACT.—Forwarding the following opinion of the Hon'ble P. O'Sullivan, Advocate-General, dated 25th September 1884:—

OPINION.

With reference to the order of Government, dated 16th September 1884, No. 2202 (Financial department), I think the word "cantonment" as used in section 24 of Act III of 1880 means a place primarily set apart for the residence of troops and their officers and their families and servants, the limits of which have been defined by Government, and is not limited to places to which Madras Act I of 1866 has been applied.

ORDER—dated 17th October 1884, No. 2242, Financial.

The resolution of the Government of India, Home department (Municipalities), dated 21st December 1883, No. 5-165—81, will be considered to apply to all places which are cantonments as defined by the Advocate-General. The taxes levied in August 1883 by the municipality in Vellore should accordingly be refunded. But His Excellency the Governor in Council is of opinion that the municipality should be paid for the conservancy of the military lines, as in the case of Bellary, and that this principle should be made general.

2. Bellary, Cannanore, and Trichinopoly are, it is observed, cantonments in which the Act has been introduced, while Vellore and Berhampore are cantonments whose limits have been formally defined and sanctioned by Government. But there are troops also at Mangalore and Vizianagrum, and the Military department will be requested to state whether these are also regarded as cantonments. In the meantime the Presidents of the municipalities of Cannanore, Trichinopoly, Vellore, and Berhampore will report the cost of conserving the military lines.

(True Extract.)

Chief Secretary.

To the Public Works department.

"	Military department.	
"	President, Municipal Commission, Cannanore.	
"	"	Trichinopoly.
"	"	Vellore.
"	"	Berhampore.

Exd. C. Howarth.

MC No 9062

Govt. of 1884; Madras.
FINANCIAL.

No 2769 Waf Nov 5th 1884
P.B.

Communicated
to Suptg. Engrs & the
Ex^{ts} P.W. Accts.

Cd.
3.11.84

W.
3.11.84

433 E 27/5/84
374 E 27/10/84
1727 W 27/12/84
266 W 27/30/84

B.H.

Suptg. Engrs: ✓
Ex^{ts} P.W. Accts. ✓
Despd 6.11.84

S.S.C.
Respectfully
4 S.C. 5/11/84

Issued
Reed. 30.10.84 Encl.

G.O., 17th October 1884, No. 2442.

No 2769 Waf Nov 5th 1884

OCTOBER.

Municipal Taxes—Cantonments.

Passing orders on correspondence regarding the liability of the military buildings at Vellore to municipal taxation.

One copy to Coly.
With order W

17TH OCTOBER 1884, No. 2442, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

Read—again the following paper:—

G.O., dated 16th September 1884, Mis. No. 2202, Financial.

Read—the following papers:—

From Colonel J. BEATTY, R.E., Superintending Engineer, IV circle, to the Chief Engineer, Public Works department, dated Coimbatore, 16th July 1884, No. 330 E.W.

With reference to G.O., No. 1727 W., of 12th instant, I have the honor to request instructions whether the municipal commissioners of Vellore can now be called upon to refund the taxes on military buildings in that cantonment which they levied in August 1883. It is not clear from paragraph 3 of the Quartermaster-General's letter, printed with the above Government Order, whether Vellore is to be considered as a cantonment in the same sense as Trichinopoly and Cannanore.

No. 382 E.

Referred to the Financial department with advertence to order in that department, No. 1282, dated 10th June 1884.

OOTACAMUND,
23rd July 1884.

(Signed)

J. SHAW-STEWART, Col., R.E.,
Secretary to Govt., P.W.D.

No. 1681.

Referred to the Military department for opinion.

(By order.)

(Signed)

H. TREMENHEERE,
Acting Assistant Secretary.

OOTACAMUND,
28th July 1884.

No. 3622.

Referred to His Excellency the Commander-in-Chief.

(By order.)

(Signed)

A. KENNEY-HERBERT, Lt.-Col.,
Offg. Secy. to Govt., Mily. Dept.

OOTACAMUND,
29th July 1884.

To the Quartermaster-General.

From Brigadeir-General R. C. STEWART, Quartermaster-General, to the Secretary to Government, Military department, dated Ootacamund, 8th August 1884, No. 646-B.

Military Cantonments—Taxation.

In returning the papers received with your memorandum, No. 3622, dated 29th July 1884, referring for His Excellency the Commander-in-Chief's opinion the question

of the liability of the military buildings at Vellore to municipal taxation, I have the honor to report, for the information of Government, that in His Excellency's opinion the military buildings at Vellore should equally with those at Trichinopoly be exempted from municipal assessment under the operation of G.O., No. 512, dated 1st February 1884.

2. The grounds on which His Excellency bases this opinion have already been submitted to Government in paragraph 3 of my letter, No. 3005, dated 19th April 1884, published in G.O., No. 1282, dated 10th June 1884, Financial department, in which it was stated that the cantonment of Vellore was still considered to be a military cantonment, notwithstanding its being now included in the limits of a municipality.

3. Vellore was set apart as a cantonment, and the military limits fixed by Government in the *Fort St. George Gazette*, dated 13th March 1857, page 446, and 3rd March 1868, page 504, and again in the *Gazette* of the 25th January 1882, page 105, when the revised boundaries of the cantonment as they at present exist were published.

No. 3863.

Transferred to the Financial department and the referred papers returned.

2. The Government in the Military department concur in opinion with His Excellency the Commander-in-Chief.

(By order.)

OOTACAMUND,
11th August 1884.

(Signed) A. KENNEY-HERBERT, Lt.-Col.,
Offg. Secy. to Govt., Mily. Dept.

Order—dated 16th September 1884, Mis. No. 2202, Financial.

Ordered that the file of papers be referred to the Advocate-General for opinion as to the meaning of the word "cantonment" as used in section 24, Act III of 1880 (India); whether, that is in this presidency, it denotes a place to which Madras Act I of 1866 has been extended and where it is in force, or whether it comprises any military station, the limits of which have been defined by Government.

2. The question of the laws and regulations appertaining to military cantonments being now under the consideration of the Government of India, the Military department will be requested to ascertain when a decision is likely to be received.

(True Extract.)

(Signed) E. F. WEBSTER,
Chief Secretary.

To the Government Solicitor, with papers.
,, Military department.

READ—also the following paper:—

From the Government Solicitor, Madras, dated 26th September 1884, No. 513.

ABSTRACT.—Forwarding the following opinion of the Hon'ble P. O'Sullivan, Advocate-General, dated 25th September 1884:—

OPINION.

With reference to the order of Government, dated 16th September 1884, No. 2202 (Financial department), I think the word "cantonment" as used in section 24 of Act III of 1880 means a place primarily set apart for the residence of troops and their officers and their families and servants, the limits of which have been defined by Government, and is not limited to places to which Madras Act I of 1866 has been applied.

ORDER—dated 17th October 1884, No. 2242, Financial.

The resolution of the Government of India, Home department (Municipalities), dated 21st December 1883, No. 5-165—81, will be considered to apply to all places which are cantonments as defined by the Advocate-General. The taxes levied in August 1883 by the municipality in Vellore should accordingly be refunded. But His Excellency the Governor in Council is of opinion that the municipality should be paid for the conservancy of the military lines, as in the case of Bellary, and that this principle should be made general.

2. Bellary, Cannanore, and Trichinopoly are, it is observed, cantonments in which the Act has been introduced, while Vellore and Berhampore are cantonments whose limits have been formally defined and sanctioned by Government. But there are troops also at Mangalore and Vizianagrum, and the Military department will be requested to state whether these are also regarded as cantonments. In the meantime the Presidents of the municipalities of Cannanore, Trichinopoly, Vellore, and Berhampore will report the cost of conserving the military lines.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Public Works department.

"	Military department.		
"	President, Municipal Commission,	Cannanore.	
"	"	Trichinopoly.	
"	"	Vellore.	
"	"	Berhampore.	

Exd. C. Howarth.

No 2769 W of Nov 6th 1884
Communicated to Suptg.
Engineers & the Engineer
P.W. Accounts

Wd/CPB
3/11/84

Suptg Engineers
Enr P.W. Accts

Govt. of 1884; Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 17th October 1884, No. 2442.

No 2769 W of 6th Nov 1884

OCTOBER.

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With order.