No 3188W. 24.12.81.
2072W. 8.8.82.
673W. 12.3.84.
266W. 30.1.84.

B.&w 1770W 30.7.85

No. 1969/W dy 25th Augt 1885

Communicated

to officers of the P.W.

Dept for information,

with reference to G.O.

No 3188 W dy 24th Dec.

1881, & in continuation

of G.O. No. 266W dy 30th

January 1884, & No. 1770W

dated 30th July 1885.

14.8.85

C.S.

25.8.85

Subdy. Engrs.

C.A. & Govt. Engrs

P.W.A.

O.S. 758.

6. 17-8-85 R. 20-8-85

Rch 7228

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

(2)

60 S.C

To

12. S.C.

SECRETARY TO GOVERNMENT
13 AUG 85
PUBLIC WORKS DEPARTMENT

Circular No. VIII P.W.

Dated July 28, 1885.

Received 17/8/85.

1969/W dy 25th Augt 1885

On the subject of exemption of Government property from municipal taxation.

Govt. C. B. Press, Simla,—No. 234 P. W. D.—4-8-85.—1025.

With order

60 spare copies

[*For Heads of Departments.*]

Circular No. VIII P.W.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Simla, July 28, 1885.

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners of the Central Provinces, British Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Biluchistan.
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 Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Director, Persian Gulf Telegraph.
The Superintendent of Works, Simla Imperial Circle.

The following is forwarded to the Local Governments, Administrations, and Officers marginally noted, for information, in continuation of Public Works Department Circular No. 2, dated 26th February 1884.

By order,

W B Sampson

Under Secy. to the Govt. of India.

No. 2—52-61, dated Simla, 17th June 1885.

From—Secretary to the Government of India, Home Department,

To—The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab; the Chief Commissioners of the Central Provinces, British Burma, Assam, and Coorg; and the Resident at Hyderabad.

I am directed to invite attention to paragraph 2 of Home Department Circular letter No. 5—165—173 of the 18th November 1881 (quoted in the margin), regarding the exemption of Government property from municipal taxation. As it appears possible that the wording of the paragraph in question may convey a misapprehension of the intentions of the Government of India regarding the application of the provisions of clause (*b*), section 3, Act XI of 1881, the Governor General in Council considers it desirable to explain that that clause was framed mainly with a view to enable the Government to deal with cases of assessment of Government property when the property to be assessed is from its nature such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax; as, *e.g.*, when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it. It was the intention of the

Home Department. Municipalities.

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.

Act of 1881 to enable the Government to deal with such cases, failing an amicable (though possibly arbitrary) settlement with the local authority concerned, by *at once* issuing an order of prohibition under section 3, clause (*b*), and appointing an officer under section 5, without entering upon any formal argument or attempting to contest the matter by way of appeal or otherwise. In cases, however, in which there are no such peculiar circumstances attaching to the Government property assessed, as, *e.g.*, where it consists of ordinary dwelling houses, the assessment should either be accepted, or, if it appears unduly high, proceedings should be taken to obtain redress under the ordinary Municipal law, and recourse should not be had to the special provisions of the Act of 1881.

2. I am to request that (with the permission of ——— His Excellency the Governor in Council / His Honor the Lieutenant-Governor ———) the above principles may be carefully borne in mind if any question should arise (in the Madras. / Bombay. / Bengal. / &c. &c Presidency.) as to the application of the Act.

No. 65.

Endorsed by Home Department.

To The Secretary to the Govt of Madras P.W. Department

No 1770 dated 30th July 1885.

Copied? to

SE for information and guidance

(5) JL

SE.

Govt. of {1885} Madras.

FINANCIAL.

Issued

Read. *Encl.*

G.O., 13th July 1885, No. 280 M.

JULY.

Government property.

Communicating to all Chairmen of Municipal Councils and to certain other departments, letter from the Government of India regarding the exemption of — from municipal taxation.

Wilkinson

13TH JULY 1885, No. 280 M., FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From A. MACKENZIE, Esq., C.S., Secretary to the Government of India, Home department (Municipalities), to the Chief Secretary to Government, dated Simla, 17th June 1885, No. 2-52.

I am directed to invite attention to paragraph 2 of Home department circular letter, No. 5-165-173 of the 18th November 1881 (quoted in the margin), regarding the exemption of Government property from municipal taxation. As it appears possible that the wording of the paragraph in question may convey a misapprehension of the intentions of the Government of India regarding the application of the provisions of clause (*b*), section 3, of Act XI of 1881, the Governor-General in Council considers it desirable to explain that that clause was framed mainly with a view to enable the Government to deal with cases of assessment of Government property when the property to be assessed is from its nature such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax; as, *e.g.*, when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it. It was the intention of the Act of 1881 to enable the Government to deal with such cases, failing an amicable (though possibly arbitrary) settlement with the local authority concerned, by *at once* issuing an order of prohibition under section 3, clause (*b*), and appointing an officer under section 5, without entering upon any formal argument or attempting to contest the matter by way of appeal or otherwise. In cases, however, in which there are no such peculiar circumstances attaching to the Government property assessed, as, *e.g.*, where it consists of ordinary dwelling-houses, the assessment should either be accepted or, if it appears unduly high, proceedings should be taken to obtain redress under the ordinary municipal law, and recourse should not be had to the special provisions of the Act of 1881.

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.

2. I am to request that, with the permission of His Excellency the Governor in Council, the above principles may be carefully borne in mind if any question should arise in the Madras presidency as of the application of the Act.

ORDER—dated 13th July 1885, No. 280 M., Financial.

Communicated to the Revenue and Public Works departments, the Accountant-General and all Chairmen of Municipal Councils.

(True Extract.)

M. HAMMICK,
Ag. Under Secy. to Govt.

To the Revenue department.
„ the Public Works department.
„ the Accountant-General.
„ all Chairmen of Municipal Councils, through the Collectors concerned.

Exd. T. O'Connor.

order thereon no: 1969 W a/25. 8. 85

Communicated to officers of the P. W. Deptt. for information with reference to G.O.no: 3188 W a/24 th Dec/84 & in continuation of G.O.no. 266 W a/20 th January/84 & no. 1770 W a/30 th July/85.

Sig/ J.S.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

To

Circular No. VIII P.W.

Dated July 28, 1885.

Received

B.no: 1969 W a/25. 8. 85.

To.
Sup Engrs
C. A. to pvt
Ex P. W. ats.

On the subject of exemption of Government property from municipal taxation.

Govt. C. B. Press, Simla,—No. 234 P. W. D.—4-8-85.—1025.

[*For Heads of Departments.*]

Circular No. VIII P.W.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Simla, July 28, 1885.

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners of the Central Provinces, British Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Biluchistan.
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.
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The Director, Persian Telegraph.
The Director, Persian Gulf Telegraph.
The Superintendent of Works, Simla Imperial Circle.

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By order,

A. B. SAMPSON,

Under Secy. to the Govt. of India.

No. 2—52-61, dated Simla, 17th June 1885.

From—Secretary to the Government of India, Home Department,

To—The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab; the Chief Commissioners of the Central Provinces, British Burma, Assam, and Coorg; and the Resident at Hyderabad.

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Act of 1881 to enable the Government to deal with such cases, failing an amicable (though possibly arbitrary) settlement with the local authority concerned, by *at once* issuing an order of prohibition under section 3, clause (*b*), and appointing an officer under section 5, without entering upon any formal argument or attempting to contest the matter by way of appeal or otherwise. In cases, however, in which there are no such peculiar circumstances attaching to the Government property assessed, as, *e.g.*, where it consists of ordinary dwelling houses, the assessment should either be accepted, or, if it appears unduly high, proceedings should be taken to obtain redress under the ordinary Municipal law, and recourse should not be had to the special provisions of the Act of 1881.

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No. 65.

Endorsed by Home Department.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

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Dated July 28, 1885.

Received

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Govt. C. P. Press, Simla.—No. 234 P. W. D.—4-8-85.—1025.

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GOVERNMENT OF INDIA.

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GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

To

Circular No. VIII P.W.

Dated July 28, 1885.

Received

On the subject of exemption of Government property from municipal taxation.

Govt. C. B. Press, Simla.—No. 234 P. W. D.—4-8-85.—1025.

[*For Heads of Departments.*]

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Home Department. Municipalities.

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.

Act of 1881 to enable the Government to deal with such cases, failing an amicable (though possibly arbitrary) settlement with the local authority concerned, by *at once* issuing an order of prohibition under section 3, clause (*b*), and appointing an officer under section 5, without entering upon any formal argument or attempting to contest the matter by way of appeal or otherwise. In cases, however, in which there are no such peculiar circumstances attaching to the Government property assessed, as, *e.g.*, where it consists of ordinary dwelling houses, the assessment should either be accepted, or, if it appears unduly high, proceedings should be taken to obtain redress under the ordinary Municipal law, and recourse should not be had to the special provisions of the Act of 1881.

2. I am to request that (with the permission of ——— His Excellency the Governor in Council / His Honor the Lieutenant-Governor ———) the above principles may be carefully borne in mind if any question should arise (in the Madras. / Bombay. / Bengal. / &c. &c ——— Presidency.) as to the application of the Act.

No. 65.

Endorsed by Home Department.