
26TH MARCH 1885, No. 677, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—office note of the Public Works department, dated 14th March 1885, No. 646.

ABSTRACT.—Requesting that definite instructions may be issued (1) in regard to the demand of the Ootacamund Municipality on the Executive Engineer to take out a license for burning bricks under section 130, Act III of 1871, and (2) that of the Madras Municipality on the General Superintendent, Public Works Stores, to pay license fees on timber consigned to him entering the municipal limits; and remarking that the Government Solicitor holds Government are liable in both cases.

ORDER—dated 26th March 1885, No. 677, Financial.

The Government in this department are of opinion that in both the cases referred to, the Government are liable and that the fees demanded should be paid.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Public Works department, with papers returned.

Exd. J. W. Fischer.

P. W. D.

Gobt. of (1885) Madras

FINANCIAL.

No 881 May 10 April 13

Communicated to
the officers concerned.

(Signed) J. J.

Issued.

Recd.

Encl.

G.O., 26th March 1885, No. 677.

No 881 May 10 April 13

MARCH.

Municipal Licenses.

Expressing opinion that the Government are
liable to the fees demanded by the Municipalities
of Madras and Ootacamund on certain cases.

S. E. IV Circle

S. E. V Circle

By P. W. Accts

With order

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With order

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1885.

P. W. DEPARTMENT.

Current No. 1880

From

The S.E. V Circle.

ENCLOS.—

No. 4476

Dated

March 2nd } 1885
3rd }

Received

SUBJECT.

Licensing of Govt timber
Depots. — Soling letter from the Govt
Suptl. P. W. S. bringing to notice that
the Municipalities have called upon
him to pay a license fee for all timber
consigned to ^{DISPOSAL.} him and request that
Govt. know whether such fee is leviable on
Govt. property.

No. 430 Cal 4th March 1885

Referred to the Govt

Solicitor for opinion.

(S.) CB
J. W.

To,

The Govt Solicitor in original
to be sent to the

C. No. 2023.

It seems anomalous
that the job should
be "licensed" by the
Municipality. As to
whether this was the
intention of the
Legislature seems
doubtful. Should
the position be admitted,
there is nothing, so
far as I can see, to
prevent the Muni-
pality calling on the
Job, under Section 57,
to take out licenses
for exercising various
"Arts, professions,
trades & callings"
within its unincorporated
Municipal limits.

L.S.
6.3.83

To W. 7
W.: For orders.

I am inclined to think it
would be useless protesting against
the payment. I believe we are
liable to somewhat analogous taxes
in connection with works, & for ^{us}
would hardly care to interfere.

Cd.

6.3.85

Has a similar demand
been elsewhere made?

S.S. Has C.A. been
called on to pay similar
fees in Madras?

W

9.3.85

W.

Neither C.A. nor E.E. Presidency
has been called on to pay license or
taxes on account of manufacture of
wire in line in Madras.

The "somewhat analogous taxes" I alluded
to above were demands on account of
scaffolding round High Court & on
Teak timber shipped from Burma
to P.W. Stores. —

Cd.

10.3.85

I think the matter may be
referred for consideration in
the next meeting.

W

W. L.

*Is this Office Note
to be received?*

RP
14/3/85

*He should think so
Better let C.A.W.
in correction.*

Ans. [unclear] C.A.
14/3/85

*C No 1754 }
2023 }
1880 }
2269 }*

No. *646* D.

GOVT. }
OF MADRAS. } 188 . { P. W.
DEPT. }

SECRETARY.

Chepak, *14th March* 1885

OFFICE NOTE.

From The Secy to Govt P. W. D.

To The Chief Secretary to Govt
Financial Dept.

Letter from the Govt Solicitor
No. 83 dated 4th March 1885
Do — Do No. 93 dated 11th March 1885

With reference to the
correspondence quoted above,
it seems necessary to
consider whether, when the
Municipal acts were framed,
it was the intention
of the Legislature that the
Government should be
required to take out
licences and pay fees

for carrying on their operations, and carting their materials.

The Colācamund Municipality, proceeding under Section 130 of Act III of 1871, call on the Executive Engineer to take out a licence for carrying on operations connected with his departmental duty, and point out that his neglect to conform to the requirements of the Act renders him liable to a penalty of Rs 50.

Admitting the liability of Government under this section, there seems nothing to prevent the Municipality assessing Government under section 57 in respect to the various "Arts, professions, trades, and Callings" which they exercise within Municipal limits.

It seems desirable that the question should be properly considered, and that definite instructions should be issued for future guidance.

Cd.
14.3.85

W.S.
14.3.85 W.

per 14/3/85

O.R.

No. 430 Cay 4-3-85



No. 63.

Cota Camund
Municipal Commissioner's Office
3rd February 1885.

From

C. C. Plunkett Esq^{re}
Vice President,
Cota Camund Municipality.

To

The Executive Engineer,
Nilgiri Division,
Cota Camund.

Sir,

I have the honor to invite your attention to the fact that the P. W. D. burn large quantities of bricks and tiles without paying any fee or taking out the license required by section 130 of Act III of 1871.

2. Under the provisions of section afore said the P. W. D. are liable to a penalty not exceeding Rs. 50 for neglecting to comply with the requisitions therein, and I have accordingly to request that you will in future cause the necessary application to be made to this office accompanied by

No. 646 Cay 14-3-85

a remittance calculated at 2 annas per 1000
bricks or tiles required to be burnt, and
further that payment at the same rate
be made at an early date for such
quantity as may have been manufactured
from 1st April 1884 to date.

I have &c &c

Signed / C. E. Plunkett

Vice President A. M. C.

(True Copy)

N^o 588.

Forwarded to the Superintending
Engineer 4th Circle for favor of orders.

Signed / A. C. Smith Major R. E.

Executive Engineer N. I. D.

Executive Eng^r's Office

6-2-85.

Order received 6th Feb. / 85.

(True Copy)

L. Beatty - Col. R. E.

Superintending Engineer

IV Circle

N^o 619
A. C.

Executive Engineer's Office
Camp Vythery 19th February 1885.

From

The Executive Engineer
Nilgiri Division

To

The Superintending Engineer
4th Circle.

Sir,

With reference to your N^o 103 dated
12th Instant, I have the honor to report
that the number of bricks burnt i.e. manu-
-factured in the Lake Brickfield from
1st April / 84 to 31st January 1885 is 3,59,480 which
at the rate fixed by the Municipality
viz: annas 2 per 1000, would make the amount
to be paid for the current official year.

R^g 44-15-0.

2. For the future the out-turn from the
brickfield is estimated to be six lacks of
bricks a year, so that the yearly pay-
-ment to the Municipality will be Rs. 5.

No tiles are manufactured and the
lime manufacture at Stone House has
been

been closed.

3. As the Municipal tax is to be levied on the number of bricks burnt, it is presumed that the information called for in para 3 of your letter under acknowledgment, as to the number of bricks used in past years, will not be required.

I have &c
Signed/ A. C. Smith Major R.E.
Executive Engineer
Nilgiri Div.

(True Copy)

L. Beatty - Col. R.E.
Superintending Engineer IV Circle

L. Beatty



No 92
S.M.

Supg. Engineer's Office IV Circle
Coimbatore 25th February 1885

From

The Superintending Engineer
IV Circle

To

The Chief Engineer
Public Works Department

Sir,

In forwarding copies of Correspondence between the President of the Kotacamund Municipality and the Executive Engineer Nilgiri Division, regarding the manufacture of bricks at the Lake Brickfields without the license required by Section 130 of Act III of 1871, I have the honor to inform you that this is the first instance in which the Municipality has made a demand under the above Act for manufacture of bricks, limes, &c.

I therefore request your sanction for the disbursement of the tax at the rate fixed by the Municipality

Viz:-

Enc: 1
1 Copy of Correspondence.

Mr. S.

1754/85.

5000

Viz: Annas 2 per 1000 bricks.

I have the honor to be,

Sir,

Your most obed^t serv^t,

L. Beatty. Col: R.E.

Superintending Engineer

IV Circle

LB

No 76

Chepale
27th Febr/85

No. 408C

Referred to the
Government Solicitor
for opinion whether
the Government are
liable to taxation
under the section
of the Act quoted
by the Vice President.

From

The Supg. Engineer,
Fourth Circle.

Dated 25th Febr/85
Recd. 26th Febr/85

No. 92
W.

Enc: 1

Manufacture of Bricks
at Lake Brick-field:—

Requests sanction
to the disbursement of
tax, demanded by the
Ootacamund Municipa-
lity on account of the

Referred Jul 85

The Govt. Solicitor in
original to be
returned—

No 83

Madras 4th March 1885.

From. Ernest Barclay
Government Solicitor
Madras

To. The Secretary to Government
Public Works Department
Madras.

Sir,

1. I beg to acknowledge receipt of your Docket
of the 27th ultimo No 408C with its enclosures.
2. The letter of 3rd ultimo No 63 from the Vice
President of the Ootacamund Municipality mentions
the Act and the Section of the Act under which the
licences for burning bricks are necessary and there
is no exemption in favour of Government, in Madras
Act III of 1871, from liability to take out those licences.
Under Section 129 of the Act no premises are to be
newly used except under license from the Commis-
sioners as a brick pottery or lime kiln, and, in fact,
Government had a lime kiln within Municipal
limits at Ootacamund before the Act came into
force, they have, apparently, been newly using a
place as a lime kiln without a license. I am of
opinion that the Government is liable to the taxation.
Section 153 of the Act authorizes the levying of fees for licences.
3. I return your docket and its enclosures and

I am, Sir
Your Obedient Servant
Ernest Barclay

P. W. Chs: 2023

3046/1885

P. 6. 3. 85

Encls 2.



Jan 850 / 85
3

N- 1365 S

P. W. Store Dept
Madras, 21 Feb 1885

From

The General Superintendent,
Public Works Stores.

To

The Superintending Engineer
5 Circle
Chepauk

Sir

The President of the Municipal
Commission and the collector of Sea Customs
have called upon me to pay a License fee
of Rs 2-8- per ton for all timber consign-
ed to me entering Municipal limits,
under Section 341 of the City of Madras
Municipal Act of 1884.

2 I have the honor to request that
you will obtain the orders of Government
as to whether such fee is leviable on Govern-
ment property.

I have &c

(Signed) W. B. de Winter

General Supt. P. W. Stores.

N- 1476

Submitted to the Chief Engineer.

P.W. Department for orders.

2. A Government Timber depôt, is exempted under Section 338 of the Madras Municipal Act, but Section 341 does not allow Government Timber to be brought within the City, without a fee of 5 Rupees per ton.

Wm. Sander Jt. Coll. R.L.
Superintending Engineer

2^d March 1885.

5 Circle

No 86

P. W. Secy. 1880
2269/8
3046

Q. 3:3. 83.

Madras, March 4th 1885.

N^o 430.C.

Referred to the
Government Solicitor for
opinion.

C. H. M. M. M. R. E.
Under Secretary to Govt,
P. W. Department.

To,

The Government Solicitor
in original to be returned

File 850
2/1885

C. 1093.

Madras 11th March 1885.

From Ernest Barclay
Government Solicitor
Madras.

To

The Secretary to Government
Public Works Department
Madras

Sir,

1. I beg to acknowledge receipt of your docket dated 4th instant N^o 430.C.
2. The City of Madras Municipal Act 1883 (Act 17 of 1884) contains no exemption in favour of Government from liability for the license fee payable on timber brought within the City, and Section 341 of the Act provides that no timber shall be brought within the City without a license specifying the place and conditions of storing, to be issued by the President under the bye laws on payment of a fee which shall not exceed Rs 5 per ton. The License fee of Rs 2-8 per ton mentioned in the letter from the General Superintendent Public Works Stores to the Superintending Engineer 5th Circle and dated 21st Ultimo N^o 1365, appears therefore to be properly leviable.
3. I return your docket and

I am, Sir
Your Obedient Servant
Ernest Barclay
Government Solicitor

No 86



Final G.O. No 677 of 26/3/85

Jul 850 / 850

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(True Extract.)

For the Secretary

Chief Secretary.

To the Public Works department, with papers returned.

Exd. J. W. Fischer.

820

7/4/3/05
7/4/3/05

Recd 3046

Gobt. of (1885) Madras

FINANCIAL.

84.C



B. No 881. Way 10 April/85

Communicated
to the officers con-
-Cerned

Issued

Recd.

1/4/85

Encl.

5

G.O., 26th March 1885, No. 677.

B. No 881. Way 10 April/85

MARCH.

Cd.
1.4.85

US.
2.4.85

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S.E. IV Circle ✓

S.E. V Circle ✓

Ex. P. W. Accts. ✓
10/4

With order
for the order.