

Govt. of (1881) Madras.
FINANCIAL.

73

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Mangalore,
&c., &c., &c.

Dated June, 13th.

Issued

Recd.

Encl.

G.O., 13th June 1881, No. 1083.

JUNE

Municipal—Taxation.—Opinion expressed that Mangalore not being a "Cantonment," Municipal taxes are not barred at that station for the year 1880-81 on Military buildings and other Government property.



6TH SEPTEMBER 1882, No. 1132, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following paper :—

From Lieutenant-Colonel J. EWING, Officiating Quartermaster-General, to the Secretary to Government, Military Department, dated Ootacamund, 14th August 1882, No. 832.

I have the honor, by order of the Commander-in-Chief, to bring to the notice of

* For the last and current half-years. Government that the municipal authorities at Mangalore request that licenses* on

payment may be taken out for the sick-carts and commissariat bullocks at that station, but, as these carts and bullocks are maintained specially for military duty, I am to request the orders of Government whether, with reference to Proceedings of the Madras Government, No. 3801, dated 21st July 1882, and Army Circular, Clause 231 of 1881, they are liable to municipal taxation.

2. It will be observed that the Army Circular above quoted lays down that the levy, in any cantonment in British India, of any municipal tax whatsoever on public property, animals or vehicles is prohibited.

No. 4345.

Transferred to the Financial Department.

OOTACAMUND,
15th August 1882.

(Signed) E. L. HANKIN, Colonel,
Acting Secy. to Govt.

ORDER—dated 6th September 1882, No. 1132, Financial.

The military station of Mangalore not being a cantonment, Government property therein is not exempted from municipal taxation.

(True Extract.)

C. G. MASTER,
Chief Secretary.

To the Military Department.

„ President of the Municipal Commission, Mangalore.

Exd. A. Raitt.

Gobt. of (1882) Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 6th September 1882, No. 1132.

SEPTEMBER.

Municipal Taxation.

Ruling that, as the military station of Mangalore is not a cantonment, Government property therein is not exempt from municipal taxation.

Financial Department

Proceedings of the Madras Government

Read the following:-

Letter from the Engineer -in - Chief, Cuddapah Nellore State Railway to the Joint Secretary to Government P.W.D. Railways dated 31st. January 1884, No. 363, trasferred to the Financial Department, No. 258 C, dated 4th. February 1884

I have the honor to invite attention to the question of the payment of tolls by carts containing material for our Works. I understand that under present regulation, Local Fund Boards and Municipal Commissioners will have a right to charge something like four annas a bandy when loaded and two anna for for every empty bandy which happens to pass a toll bar, this will cause a possible Rs. 4-8-0 on every 100 cubic feet of stone carried for masonry. I think this is a very heavy tax for a Government Work to pay to a local Board and would suggest for consideration, the propriety of carts carrying our material being exempted, as they are under similar circumstances in the Bombay Presidency.

Letter from the Engineer-in-Chief Cuddapah Nellore State Railway to the Joint Secretary to Government P.W.D. (Railways dated 20th. February 1884 No.632 transferred to the Financial Department, No. 470 C dated 26th. February 1884.

With reference to this office letter No. 363 of 31st. January 1884, on the subject of exemption from Local Fund Tolls on carts laden with material for work of the Railway, I have the honor to state that my attention has of late been

more forcibly called to the subject by the circumstances at Gudur. The Brickfield from which the station buildings will be provided with Material is situated outside the toll bar, and every cart load of bricks and fire wood for kilns that is to be used will be subject to a possible toll to the extent named in my former letter. Again the quarries, from which stone for the Bridges near Gudur will be procured, are situated a short distance to the south while the Bridges are to the North of the town and as far as I am at present able to arrange the Material will all have to pass one of the Toll bars and when I mention that there will be nearly 3 lakhs cubic feet of Masonry and $4\frac{3}{4}$ lakhs of protection stone required on the Bridges referred to, it will be seen that the matter is one of very considerable importance for our Estimate.

It is perfectly clear that an enhanced price must be entered in the Estimates for such work as will be affected in the manner described, unless Government will be pleased to rule that our carts with material may be exempted.

Opinion of the Advocate General dated 4th. April 1884.

By section 65, Act IV of 1871, no tolls shall be payable for Government stores. I think material for making the Cuddapah-Nellore State Railway, which is a Government work, may well be held to come within the meaning of the word "stores", as used in the section. If so there is no liability to pay; but unless the Local Fund Board takes the same view of the law as I do, the question will probably be submitted for Judicial decision, unless a composition can be arranged under section 66 of the Act. The matter ought, I think, to be referred to the Collector of Nellore.

Order thereon, 25th. April 1884, No. 901 Mis:

The Advocate General's opinion will be communicated to the Public Works Department (Railway) and to the Collector and President, Local Fund Board, Nellore, for information.

(True Extract)

(Signed) Forster Webster.

Chief Secretary.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

G.O., dated 19th April 1883, No. 2257, Military.

Read—the following letter from Lieutenant-Colonel R. C. STEWART, Officiating Quartermaster-General, to the Acting Secretary to Government, Military department, dated Fort St. George, 1st March 1883, No. 1735:—

Referring to O.G., No. 1061, dated 17th ultimo, I am desired to submit the following remarks.

2. The cantonment of Trichinopoly was brought under the operations of the Cantonment Act (I of 1866) by G.O.G., No. 80, of 1866, but though in O.G., No. 3590, dated 12th October 1869, it was declared that chapter V of the rules framed under section 19 of that Act and such portion of the rules in chapter II as might be necessary to give effect to the rules in chapter V were, from 1st December 1869, to be in force there, no other part of the said rules were ever introduced there, nor, at present, are even the rules introduced by O.G., No. 3590, dated 12th October 1869, practically in force, for since then the withdrawal of British troops from the station has been held to remove Trichinopoly from the category of those stations to which Act I of 1866 and the rules framed under it should be applied—see O.G., No. 7074, dated 10th November 1880.

3. This being the case, there is at Trichinopoly no cantonment committee, nor is the action indicated in paragraph 3 of the O.G. under notice possible.

4. It is requisite therefore to ask that Government will be pleased to issue orders under which the officer commanding Trichinopoly can act with authority in the removal of the buildings.

5. From the opinion of the Advocate-General it would appear that failing institution of a suit to recover the several sites compensation must be paid for the materials of the objectionable buildings upon them. It is suggested, therefore, that the officer commanding be empowered to act under clauses VII and VIII of paragraph 9, or under paragraph 21 of the rules in G.O.G., No. 71, of 1849, which have been declared to be still in force.*

* O.G., No. 1482, dated 27th November 1867.

" " 1851, " 13th October 1876.

" " 554, " 29th January 1883.

From Lieutenant-Colonel R. C. STEWART, Officiating Quartermaster-General, to the Acting Secretary to Government, Military department, dated Fort St. George, 19th March 1883, No. 2290.

Referring to this office letter, No. 1735, dated 1st instant, I am desired to forward, for the information of Government, the estimates, as per margin, of the value of the houses in question, which were called for in anticipation of Government approving the proposal of His Excellency the Commander-in-Chief.

No.	I	..	..	..	..	RS.	A.	P.
"	II	..	..	..	..	167	14	2
"	III	..	..	..	..	87	15	2
"	IV	..	..	..	..	107	11	6
						78	4	6
						Total	441	13 4

2. It will be observed that in these estimates the cost of removal of the materials is deducted from the amount to be paid to the owners, but His Excellency the Commander-in-Chief considers this is a charge which must be met by Government, the owners of the houses being paid the amount at which their property, as it stands, is actually valued.

3. Rs. 30-12-0 would thus have to be added to the amount above shown, and raise the total cost of the measure to Rs. 472-9-4.

Order—dated 19th April 1883, No. 2257, Military.

The Government are asked to issue orders authorizing the removal of four ruinous buildings situated near the lines of the 21st Regiment, Native Infantry, at Trichinopoly, and it is suggested that the officer commanding the station be empowered to act under the provisions of G.O.G., No. 71, of 1849.

2. It is observed, however, that if these buildings were constructed—as seems probable from the correspondence submitted—prior to 1849, the provisions of the G.O.G. referred to would be inoperative.

3. The buildings in question have been valued at Rs. 472-9-4, and the Right Honorable the Governor in Council authorizes the offer of that sum to the owners.

4. If the offer is accepted, the buildings will be pulled down and materials sold.

(True Extract.)

(Signed) E. L. HANKIN, Colonel,
Secy. to Govt., Mily. Dept.

To the Quartermaster-General, with 4 enclosures.
„ Adjutant-General for information.

From H. SEWELL, Esq., President of the Municipal Commission, Trichinopoly, to the Chief Secretary to Government, dated Trichinopoly, 11th February 1884, No. 44.

Referring to G.O., Nos. 104 and 105, dated 15th January 1884, I have the honor to enclose an extract from the proceedings of the municipal commissioners passed at a meeting held on 5th February 1884, and request the favor of your obtaining the orders of Government on the subject.

ENCLOSURE.

EXTRACT from the proceedings of the municipal commissioners for the town of Trichinopoly at a meeting held on 5th February 1884.

Paragraph 2. Read G.O., Nos. 104 and 105, dated 15th January 1884, 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 municipal tax on Government property in cantonments, as also letter, No. 445-M, from the Executive Engineer, returning house-tax bills on military buildings in cantonment with the Vice-President's endorsement thereon.

With reference to G.O., No. 1860, dated 22nd August 1883, Financial, Government will be requested to inform the commissioners whether they are or are not entitled to levy these taxes, inasmuch as Government have stated therein that the military authorities no longer regard Trichinopoly as a military cantonment. If that is the case, and if Government endorse that opinion, it would appear that the commissioners are entitled to the taxes on military buildings, &c.

From Lieutenant-Colonel H. R. MEAD, R.E., Superintending Engineer, VI circle, to the Chief Engineer, Public Works department, dated Trichinopoly, 4th February 1884, No. 2197-T.J.

I have the honor to acknowledge the receipt of G.O., No. 266 W., of 30th January 1884, forwarding resolution of the Government of India ordering that no municipal tax should be levied on Government buildings in any cantonments in India, and with reference to your memorandum, No. 132-C, dated 18th January 1884, to point out that Trichinopoly is not, I believe, a military cantonment, and therefore I suppose this resolution does not apply to it. If this is the case the municipality have a claim of Rs. 3,260 on Government, and I request that I may receive a grant under Repairs, Military, as asked for in my application, No. 568-T.C., of the 7th January 1884.

No. 305-C.

Referred to the Military department for opinion whether, under the circumstances stated by the Superintending Engineer, the claim of the Trichinopoly municipality should be admitted.

CHEPAK,
9th February 1884.

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

From Brigadier-General R. C. STEWART, Officiating Quartermaster-General, to the Acting Secretary to Government, Military department, dated Ootacamund, 19th April 1884, No. 3005.

In returning the reference orders from Government, quoted in the margin, relating to the claim of the Trichinopoly municipality to levy tax on the Government buildings situated within the cantonment of Trichinopoly, I am desired to remark as follows.

2. His Excellency the Commander-in-Chief having concurred in the views of Government expressed in paragraphs 2 and 3 of O.G., No. 3668, dated 2nd July 1883, Military department, did not consider it necessary at that time to trouble Government on the question now under consideration, though he could not accept as correct the decision of the Financial department in O.G., No. 1860, dated 22nd August 1883, viz., "that the military authorities no longer regard Trichinopoly as a military cantonment," but the questions embodied in the correspondence submitted for his remarks under the reference orders above quoted demand that he should now express his views on the subject of the position of Trichinopoly and of other cantonments.

3. From the decisions in the Financial department, recorded in orders of Government, No. 5570, of 12th October 1882, and No. 5079, of 18th September 1883, it appears that Government applies the term "cantonment" only to those military stations in which a Cantonment Act is in force with rules framed under it for administrative purposes. His Excellency, however, submits that this limited application of the term is incorrect, as it must be conceded that the term "cantonment" was in use to describe a military station, the limits of which had been defined by the authority of Government long before the creation of a "Cantonment Act," and the fact that the provisions of such Act were not made applicable to it did not nullify the claim of such military station to be a "cantonment." The definition of a military cantonment as laid down in Madras Army Regulations, paragraph 2046, is "a locality set apart primarily for military and medical officers, chaplains, soldiers," &c., and whose limits have been defined for that purpose. In this sense therefore His Excellency considers the cantonments of Trichinopoly, Vellore, Berhampore, &c., as still being military cantonments, notwithstanding their having been subsequently included in the limits of a municipality.

4. The cantonment of Trichinopoly was brought under the operations of the Cantonment Act (I of 1866) by G.O.G., No. 80 of 1866, and its limits and boundaries have been clearly defined by Government itself in its General Orders, and until the Government cancel its order above quoted, applying the Cantonment Act to Trichinopoly, it is evident that it is not only a cantonment, but a military cantonment, as being a locality whose limits have been defined by Government primarily for the residence of its military and civil servants, and as such His Excellency is of opinion that the Officer Commanding the Station has distinct authority in it. In G.O., No. 3668, dated 2nd July 1883, Military department, Trichinopoly is acknowledged by the Government to be a military cantonment, and reference is made to the authority that can be lawfully exercised by the Officer Commanding the Station.

5. Government in the Military department, in the above-quoted order, declined to define the powers of the military authorities in the cantonment of Trichinopoly, because the whole question of cantonments is now being considered by a committee at Simla; if, however, the Civil or Financial department does not likewise suspend action

as regards taxation, &c., or passing orders on these questions, ignoring the powers of the military authorities, it seems to His Excellency that the matter should be referred to the Government of India for decision at once, it being impossible that the military authorities can submit to be set aside without distinct authority.

6. As regards the question of taxation on Government buildings and property, the cantonments of Bellary and Cannanore are actually under the Act, and therefore all public property within their limits is under the provisions of paragraph 2 of the Resolution of the Government of India in the Home department, republished in O.G., No. 512, dated 1st February 1884, Military department, exempt from municipal taxation, and for the same reason His Excellency is of opinion that public property in the cantonment of Trichinopoly should be exempted from taxation until this station is declared by Government to be relieved from the Cantonment Act.

No. 1927.

Transferred to the Financial department, with Public Works No. 305-C, dated 9th February 1884, and the referred papers returned.

2. The Government in the Military department concur in His Excellency the Commander-in-Chief's opinion expressed in paragraphs 3 and 4 of the Quartermaster-General's present letter, but does not consider it necessary to make any references at present to the Government of India, to whom this correspondence will be communicated on receipt of the final orders of Government thereon, with a request for an early decision on the question of cantonment law referred to in O.G., (Military) No. 3668, dated 2nd July 1883.

(By Order.)

OOTACAMUND,
24th April 1884.

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

From Brigadier-General R. C. STEWART, Quartermaster-General, to the Secretary to Government, Military department, dated Ootacamund, 21st April 1884, No. 3020.

I have the honor to submit the correspondence, as per margin, relative to the imposition of a toll at Trichinopoly for carts passing between the bazaars and the new lines now under construction by the 30th Regiment, Native Infantry.

2. The inconvenience arising from this toll are detailed in the correspondence, and as it is in contemplation to locate two regiments of Native Infantry permanently on the site already chosen for the lines of the 30th Regiment, Native Infantry, it seems to the Commander-in-Chief to be very undesirable to place a toll-gate in the situation it now occupies, which is within the limit of the cantonment of Trichinopoly.

3. The President of the Trichinopoly Municipality declines to move in the matter, on the ground that toll-gates have nothing to do with cantonment limits, and that Government has decided that Trichinopoly is no longer a military cantonment.

Copy of letter No. 295, dated 16th January 1884, from Officer Commanding 30th Regt. Native Infantry, to Station Staff Officer, Trichinopoly.
Copy of letter No. 14, dated 18th January 1884, from Station Staff Officer, Trichinopoly, to President, Municipal Commission.
Copy of letter No. 1906, dated 28th January 1884, from President, Municipal Commission, to Station Staff Officer, Trichinopoly.
Copy of letter No. 317, dated 11th February 1884, from Officer Commanding 30th Regiment, Native Infantry, to Station Staff Officer, Trichinopoly.
Letter No. 45, dated 11th February 1884, from Officer Commanding Trichinopoly, to Quartermaster-General.
Copy of letter No. 2008, dated 27th March 1884, from Quartermaster-General, to Officer Commanding Trichinopoly.
Letter No. 5, dated 5th April 1884, from Officer Commanding 30th Regiment, Native Infantry, to Station Staff Officer, Trichinopoly.
Letter No. 168, dated 14th April 1884, from Officer Commanding Bangalore Division, to Quartermaster General.

4. This latter question is one which I have been directed to submit to Government, and forms the subject of a separate communication to your address, but I am desirous to remark that the levying of toll on cartloads of bamboos, posts, &c., which are being conveyed to the site of the lines now under construction by Government under regimental agency, was not contemplated, nor was the additional expenditure thereby incurred taken into consideration. I am therefore to solicit the orders of Government on the subject in view of the toll being removed from its present site, or, at all events, the exemption of the articles required in the construction of the new lines.

No. 1935.

Transferred to the Financial department for early consideration and orders, in continuation of Military department No. 1927, dated 24th April 1884.

(By Order.)

OOTACAMUND,
24th April 1884.

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

ORDER—dated 10th June 1884, No. 1282, Financial.

The Government observe that the notification declaring Trichinopoly to be a cantonment under Act I of 1866 has not been cancelled, consequently the claim made by the municipal commissioners in the President's letter, No. 44, dated 11th February 1884, cannot be maintained.

2. With reference to the question raised in endorsement, No. 1935, dated 24th April, from the Military department, copy of G.O., 25th April, No. 901, will be communicated to that department and to the President, Trichinopoly Municipality.

(True Extract.)

E. F. WEBSTER
Chief Secretary.

To the Military department, with 8 enclosures, } with copy of G.O., Mis. No. 901, dated
" President, Municipal Commission, Trichinopoly, } 25th April 1884.
" all other Presidents of Municipalities.
" Public Works department.

Exd. T. O'Connor.

P. W. D.
Govt. of 1884 Madras.
FINANCIAL.



Issued

Recd.

Encl.

G.O., 10th June 1884, No. 1282.

JUNE.

Municipal—Taxes.

Observing that the claim of the Trichinopoly municipality to taxation of military buildings cannot be maintained, as the notification declaring Trichinopoly to be a cantonment under Act I of 1866 has not been cancelled.

With order

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.)

OOTACAMUND,
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

No. 1727 W. of 12th July/84

Communicated to the

Supg. Eng. VI Circle, also
to other Supg. Engrs
for information.

Sof. J. L. S.

No. 1727 W. of 12th July/84

Lt. VI Circle }
other Ltes. } with Dist. G.O.
Es. P. W. a } No. 901 of 25
april/84

P. W. D.

Govt. of 1884 Madras.
FINANCIAL.

P.W. 8 SE
9062/84

Issued

Recd.

Encl.

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

N: 2769 Wajb 11 Nov 84

OCTOBER.

Municipal Taxes—Cantonments.

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



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.

N: 2769 Wajb 11 Nov 84

Communicated
to Supt. Engrs & the
S. Ex. P. W. Acts.

for (Signed) Jff

L. G. i
other
E. S. P.

Supt. Engineer
Ex. P. W. Acts.

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—

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

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.

(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.)

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.

No. 266 Wd/30th Jan/84

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

(Sd) J.S.S.

S. S.
C. A. to Govt
E. P. W. A.

P. W. Dept.

Govt. of (1884) Madras.

FINANCIAL.

Issued

Recd.

Encl.

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

No. 266 Wd/30th January/84

JANUARY.

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.

With order

No. 266 Wd/30-1-84

from the Chairman
Council, Berhampore to the Exec.
Rushikulya Division No. 369
1st 1886.

Honor to state in reply that
therein has not been refused
city as they maintained certain
ed certain sanitary services
ones in the year 1884-85, and
said amount against their
vices above mentioned.

(True Copy)

Signed G. E. Darrow

Supt. Correspondence Branch
17-9-

(True Copy)

J. F. Mearns

Asst. Engr.

for Supt. Engr. 1st circle.

Enclosure No 1 of letter No 860
G.O. dated 26th January 1887 to
the Chief Engineer J. S. Dehl



In 80 No 226 W. dated
11-3-87

3
2
P.W. 991
1393
2105
87

No. 860 G.O.

FROM

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO

THE CHIEF ENGINEER

P. W. Department
FOR IRRIGATION.

Camp Kimidi,
DOWLAISHWERAM, 26th January 1887

Disp. L. 2/2/87

SIR,

I have the honor to inform you
that in December 1884 a sum of Rs 444-1
was paid by Captain Langley Executive
Engineer then in charge of the old Ganjam
Division to the Berhampore Municipality
on account of house tax on military Build-
ings at that station. With regard to this
payment Captain Langley states that he
was not aware of the orders contained
in G. O. No 266 W. dated 30th January 1884 and
communicated to the Ex. Engr. with this
office No 462 G.O. dated 25th February 1884 that he paid the amount on the advice of
Accountant Nagayareddy who was since
dismissed.

2. The Municipality has been requested
by the Ex. Engr. to refund the amount but
they refused to do so - vide their reply No
369 dated 21st August 1886 copy of which
is herewith sent for your information &
orders.

S.

Local & Municipal Dept

CURR No 3384

N^o 662C of 25th Feb 1887.

Referred to the Local
and Municipal Dept, with
advice to C.O. dated
15th January 1884. N^o 104.
Financial, in view to
the Municipality being
called upon to refund
the amount paid to
them under misapprehension.

In att. Colonel R.R.
Secy to Govt P.W. Dept.

WV
22.7.87

GC No. 226/m (m)
11.3.87

P. W. Dept.

To be returned with
reply.

Ry 21-2-87

Enc 2

Refund

[25]

Local & Municipal Department.



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers

Letter from the Superintending Engineer 1st Circle,
to the Chief Engineer P.W. Department dated 26th
January 1887 N^o 860 G.W., stating that the Muni-
cipality of Berhammore refused to refund the
House tax paid on the military buildings at
Berhammore by the Executive Engineer Ganjam
Division who was then unaware of the orders of
Government & requesting orders on the subject.
Endorsement of the Secretary to Government
P.W. Department dated 25th February 1887
N^o 662 C on office note by the Examiner P.W.
accounts of 19th idem N^o 757 referring to the
Local & Municipal Department, in view to the
Berhammore Municipality being called upon
to refund the amount paid to them under
misapprehension.

misapprehension by the Executive Engineer, Pushi-
6- kulya Division.

Order thereon of 11th March 1887 No. 226 M. (Mis.)

The Chairman will at once arrange
for the refund of the money referred to. Any claim
for the maintenance of roads or for sanitary
services should be separately brought
forward.

(True Extract)

W. S. Meyer
Asst. Secretary.

To

The Chairman, Municipal Council, Berhampore
thru the Collector of Ganjam.

Public Works Department with referred
papers returned.