

662 C 25. 2. 07
573 C 11. 2. 07
266 X 30. 1. 04

2860 W 19/9 March/87

B

Communicated
to the S. & I circle
with reference to
his letter No. 8680
G. N. dated 26 January
1887.

MCM
16. 3. 57

See
16/3/87

S. & I circle

S. & I circle
Exr. P. W. Secy.

23/3

P.W.C. No 2105

Govt. of (188) Madras.

To

Public Works Departt

Proceedings, dated 11th March 1887.
No. 226 M. P. M.

Subject.
Directing Chairman
Municipal Council Berhampore
to refund the amount paid
by the Executive Engineer
Kushikulya Division.

With order

Local & Municipal Department.



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper

Letter from the Chairman Municipal
Council, Berhampore, dated 7th May 1887
No 159 :-

I have the honor to state that in
obedience to the orders of Government dated
the 11th March 1887 No 226 M, Muz. directing
me to arrange at once for the refund of the
tax on military buildings paid to this office
in 1884-85, I laid the G.O. before the Council
at their meeting held on the 23rd April 1887
and submit herewith their resolutions
thereon.

I beg to add that the opening balance
of 1887-88 being only Rs 969-4-0 against
the budget estimate of Rs 1610, and the

balance

662 c 25. 2.07

573

266

Balance in hand on this date being
only Rs 629-11-7, the collections for the
year not having yet been fairly begun,
while the current charges amount
to about Rs 1200, the Council are unable
with to pay the same at once and they beg to
be allowed to pay the same as soon as
they can do it conveniently, within
the close of the first half year.

Endorsement on the above.

No 80 M.

Forwarded.

Chattrapur

17th May 1887

(Signed) J. G. Mansfield.

Collector

Order thereon dated 21st June 1887 No 585 M. His

In the circumstances stated, the
Municipal Council's proposal is approved.

(True Extract-)

W. Meyer
Asst Secretary

To The Chairman Municipal Council, Serampore
thru' the Collector of Gangane
Copy to the Public Works Dept.

662 - 2.5.2.87
573

B. No 860 W 7 19-3.87
In 662 C. 7.25.2.87
4 673 C. 11.2.87
B. No 266 W 30.1.84

No. 1798 W a/b 6th July/87

Comd. to the
Comd. to the
Supr. Engr. I Circle
Supr. Engr. I Circle
in contr. of
in contr. of
S. O. No. 860 W
S. O. No. 860 W
of 19 March 1887
19 March 1887

20.6.87

21/7/87

Proceedings, dated 21st June 1887
No. 585 M. P. M.

Subject 6th July 1887
No. 1798 W a/b 6th July 1887

Approving the proposal
of the Municipal Council
Berhampur to refund the
house tax on Military buildings
for 1884-85, conveniently within
the close of the first half
year.

S. E. I. C.

Engr. P. W. A. 7/7/87
Engr. P. W. A. 7/7/87

P.W.C. No. 4966
Govt. of Madras.
Local & Municipal Dept.

To

The P. W. Dept.

[25]

Local and Municipal Department.



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper:—

Letter from the Chairman, Municipal Council, Berhampur,
of 4 June 1887 No. 203.

With reference to G. O. dated 11 March 1887
No. 226 M. Miscellaneous, and my letter dated 10 May
1887 No. 157, I have the honor to state that Rs. 440-13,
being the refund of tax on Military buildings
for the year 1884-85 was paid on the 26th May
1887 to the Executive Engineer, Gaujam Division.

Endorsement M. No. 102.

Forwarded.

Chattrapur
16.6.87

(Sd.) J. G. Horsfall
Collector.

Order thereon of 3rd August 1887 No. 719 M. (Mio.)

Recorded.

(True Extract)

W. S. S. S.
Asst. Secretary

Copy
To the Public Works Department.

No 2181 waf 17th August 1887

B

Recorded with reference to G.O. 15178

26 July 1887

Wms
13.5.87

* 1798. W

John
12/8/87

G.O. 1795 Waf 6.7.87
860 Waf 19.3.87
No 662 C af 25.2.87
513 C af 11.2.87
266 Waf 30.1.87
365 D af 10.1.87

B 17/8

S.G. I Circle 15/8

Em P. W.

15.5.87
11.11.87
18.8.87
9.9.87

P.W.C. No 6191

Govt. of (188) Madras
Local & Municipal Dept.

To

The P. W. Dept.

No 2181 waf 17th August 1887

R. 9.8.87

Proceedings, dated 3rd August 1887
No. 719 Wms.

Subject.

Recording letter from the Bangalore Municipality regarding refund of tax on Military buildings.

W. Thord

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

Office Note from the Examiner, Public Works Accounts, dated Madras, 15th July 1887, No. 339.

This office has questioned a payment by the Executive Engineer, West Coast Division, on account of municipal taxes on huts occupied by the 31st Native Infantry Regiment, and desired the Executive Engineer to obtain a refund, on the ground that, as stated by the Quartermaster-General in his letter, No. 1393 B., dated 18th November 1884, Mangalore is a military cantonment, and that military buildings in it are exempt from municipal taxation—vide Code, paragraph 1178.

2. On the same ground, and on the further ground that the Controller of Military Accounts states that the huts in question are the property of the sepoy of the regiment, this office has rejected a debit by the Controller of Military Accounts of a payment of municipal taxes for the same huts.

3. The Superintending Engineer—on what ground is not quite apparent—declines to accept the Quartermaster-General's statement, which he thinks was made "inadvertently," and contends that Mangalore is not a cantonment.

4. I therefore beg to submit the matter for the orders of Government on the following points, which can apparently only be completely settled by a reference to the Military Department:—

- (1) Whether Mangalore is a cantonment within the meaning of Madras Public Works Department Code, paragraph 1178, last sentence?
- (2) Whether the huts occupied by the men of the regiment are the property of Government?
- (3) Whether, if the huts are not the property of Government, the income tax thereon is payable by the Public Works Department?

No. 365 D.

Referred to the Military Department for favor of remarks.

20th July 1887.

(Signed) J. O. HASTED, Col., R.E.,
Secy. to Govt., P.W.D.

No. 4450.

Referred to His Excellency the Commander-in-Chief for favor of report, through the Controller of Military Accounts.

OOTACAMUND,
25th July 1887.

(By Order.)
(Signed) A. KENNEY-HERBERT, Brig.-Genl.,
Secy. to Govt., Mil. Dept.

To the Quartermaster-General.

From Brigadier General E. FAUNCE, Quartermaster-General, to the Secretary to Government, Military Department (through the Controller of Military Accounts), dated Ootacamund, 29th July 1887, No. 1942 B.

In returning the paper received under reference order of Government, No. 4450, dated 25th July 1887, I am desired to state that, in the opinion of the Commander-in-Chief, the cantonment of Mangalore is unquestionably a cantonment within the meaning of the Madras Public Works Code, paragraph 1178, last sentence.

* Military Department, No. 3430, dated 24th June 1881.

† Military Department, No. 4978, dated 18th September 1882.

2. The decisions contained in O.Gs., Financial, No. 1083, dated 18th June 1881,* and No. 1132, dated 6th September 1882,† were practically reversed by the order passed in O.G., Financial, No. 2442, dated 17th October 1884.

3. This order of Government was referred to the Commander-in-Chief under Proceedings of Government, Military Department, No. 5358 of 4th November, in reply to which it was stated, in this office letter, No. 1392 B., dated 18th November 1884, that Mangalore was held to be a cantonment equally with Vellore, its limits having been defined and sanctioned by Government; an opinion which seems to have been accepted by Government in the Financial Department, inasmuch as Government property in the cantonment of Mangalore has been exempted from municipal taxation.‡

‡ Financial endorsement No. 418, dated 5th July 1886.

4. Though the huts in the lines occupied by the regiment are now not the property of Government but of the men, they are not liable to municipal taxation under the ruling of the Government of India, recorded in Proceedings of Government, No. 921, dated 25th February 1884.

No. B.

Forwarded.

2. Under Proceedings of Government, No. 512, dated 1st February 1884, Government buildings in cantonments are exempted from municipal tax, and in Proceedings of Government, No. 921, dated 25th February 1884, the sepoy's huts at Bellary, though they are the property of the men, were viewed as public property and were exempted from the tax.

3. As His Excellency the Commander-in-Chief considers that Mangalore is unquestionably a cantonment, and the huts of the 31st Regiment Madras Infantry are (as ascertained from the Quartermaster-General) situated within its limits, they should apparently be exempted from municipal tax, as in the case of the huts at Bellary.

4. The municipal tax on the huts in question was hitherto paid by the Public Works Department.

FORT ST. GEORGE,
10th September 1887.

(Signed) C. CARTER, Colonel,
Controller of Military Accounts.

To the Secretary to Government, Military Department.

No. 5617.

Transferred, and the previous paper returned, to the Public Works Department.

(By Order.)

OOTACAMUND,
12th September 1887.

(Signed) A. KENNEY-HERBERT, Brig.-Genl.,
Secy. to Govt., Mily. Dept.

No. 570 D.

Transferred to the Local and Municipal Department, with request that the Municipality of Mangalore may be called upon to refund the tax levied by them on sepoy's huts.

(Signed) J. O. HASTED, Col., R.E.,
Secy. to Govt., P.W.D.

19th September 1887.

ORDER—dated 7th October 1887, No. 1021 M., Local and Municipal.

Communicated to the Chairman, Municipal Council, Mangalore, who will refund the tax levied on sepoy's huts in accordance with the ruling contained in G.O., dated 25th February 1884, No. 921 M.D., a copy of which will now be furnished to him.

(True Extract.)

[Signature]
for Ag. Chief Secretary.

To the Chairman, Municipal Council, Mangalore,
through the Collector of South Canara,
with copy of G.O., dated 25th February 1884, No. 921 M.D.
" Public Works Department.
" Military Department.

Exd. T. O'Connor.