

- (1) பக்கங்களின் எண்ணிக்கை 4
 (2) புதுக்கித் திருப்பிய நாள் 9/30
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 6/9

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. W. D துறை

(101)

அரசாணை எண். மு. கோப்புத் தாள் எண்.	1032	அச்சகம் பலவகை
நாள் :	13-4-1891	198

மடிக்கவேண்டிய கையாளவோ கூடாது

2 Sheets
 ஆவணக் கா-1-18,006-15-6-87.

1032
1
18TH MARCH 1891, No. 403 M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.
LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From H. H. O'CONNELL, Esq., Executive Engineer, Nellore Division, to the
Superintending Engineer, II Circle, dated Nellore, 5th December 1890,
No. 290.

There are two country carts and two trucks belonging to the department in the
divisional workshop at this station.

2. In my letter, No. 258-S., dated 7th October 1890, I claimed exemption for
these from municipal tax under sections 78 and 85, Act IV of 1884, the Madras
District Municipal Act. The Chairman of the Municipality placed the subject before
the Council and sends in copy of a resolution passed, which I beg to forward herewith
for perusal.

3. I do not agree with the interpretation of the section by the Council. In order
to coincide with the Municipal Council's opinion, the reading would have to be "or
any vehicle belonging to the Military Department."

4. I request, therefore, that you will refer the matter to Government for decision.

ENCLOSURE.

EXTRACT from the Resolution book of the Nellore Municipality, dated 22nd November
1890, No. 323.

Read letter No. 258, dated 7th October 1890, from the Executive Engineer, Nellore Division,
requesting exemption of taxes for the two country carts and two trucks of the Public Works
Department under sections 78 and 85 of the Municipal Act.

Resolution—Reading the sections quoted by the Executive Engineer carefully, the Council are
of opinion that Government carts, other than those used for military purposes, are not exempted.

(Signed) P. ADINARAYANIAH,
Chairman.

No. 524 N.L.

Submitted to the Chief Engineer, Public Works Department, for favor of orders.

(Signed) J. HANNAN,
Superintending Engineer, II Circle.

23rd December 1890.

No. 48-C.

Referred to the Local and Municipal Department.

(Signed) W. L. C. BADDELEY, Major, R.E.,
Under Secretary to Govt., P.W.D.

6th January 1891.

Reference—dated 10th February 1891, No. 76, Local and Municipal.

The Government considers that the exemption in section 78 (1) of Act IV of
1884 is perfectly clear and that any vehicles or animals of kinds taxable under section
77, and which are the property of Government, should be exempt. In regard to that

in section 85, however, the expression used is "guns, carriages, ordnance carts or waggons or other such property of Government." The word "such" would seem to imply *Ejusdem generis*, and if so, no other kinds of carts or wheeled vehicles without springs can be exempt. On the other hand, taking into consideration the wording of section 78 (1), it seems probable that the words "other such property" were intended to mean "other carts or waggons belonging to Government." The Honorable the Advocate-General is requested to state his opinion on this matter for the information of Government.

(Signed) J. F. PRICE,
Chief Secretary.

To the Honorable the Advocate-General, through the Government Solicitor,
with Current No. 36 M. in original, to be returned.

From the Government Solicitor, Madras, dated 16th February 1891, No. 74.

ABSTRACT.—Forwarding the following opinion of the Advocate-General, dated 13th February 1891:—

[In the matter of the District Municipalities Act, 1884, sections 78 (1) and 85 (4).]

OPINION.

I do not think that the word "such" in section 85 (4) can be construed as meaning "other carts or waggons belonging to Government."

2. In section 78 (1) the use of the word "any" shows that the Legislature intended to exempt all "vehicles" with springs "belonging to Government whether carriages used for military purposes or not." In passing, I may point out that "gun-carriages" are not "vehicles with springs."

3. In section 85 (4) the use of the word "such" and the absence of the wider term used in section 78 (1) show that the Legislature intended to limit the exemption in the case of Government "vehicles without springs" to military carriages alone.

(Signed) J. H. SPRING BRANSON,
Advocate-General.

ORDER—dated 18th March 1891, No. 403 M., Local and Municipal.

The Advocate-General's opinion read above will be communicated to the Public Works Department.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Public Works Department.

„ all Chairmen of Municipal Councils, through the Collectors concerned.

Govt. of {1891} Madras.
LOCAL AND MUNICIPAL.

No. 1032 Wd/13 April 1891

Canid. bde. Rats. Supp.
II Caste, also bde. other
Supp. Engineers and the
En. Roads for informa-
tion.

Issued

Recd.

Encl.

R. A. C.

G.O., 18th March 1891, No. 403 M.

MARCH.

Tax.

Communicating to the Public Works Department the Advocate-General's opinion as to the interpretation of sections 78 and 85 of Act IV of 1884 regarding the exemption from municipal taxes of animals and vehicles belonging to Government.

(2)

S. Es.
S. of W. C. O.
C. A. G. J. S.
En. Roads
C. E. for S.

in section 85, however, the expression used is "guns, carriages, ordnance carts or waggons or other such property of Government." The word "such" would seem to imply *Ejusdem generis*, and if so, no other kinds of carts or wheeled vehicles without springs can be exempt. On the other hand, taking into consideration the wording of section 78 (1), it seems probable that the words "other such property" were intended to mean "other carts or waggons belonging to Government." The Honorable the Advocate-General is requested to state his opinion on this matter for the information of Government.

(Signed) J. F. PRICE,
Chief Secretary.

To the Honorable the Advocate-General, through the Government Solicitor,
with Current No. 36 M. in original, to be returned.

From the Government Solicitor, Madras, dated 16th February 1891, No. 74.

ABSTRACT.—Forwarding the following opinion of the Advocate-General, dated 13th February 1891:—

[In the matter of the District Municipalities Act, 1884, sections 78 (1) and 85 (4).]

OPINION.

I do not think that the word "such" in section 85 (4) can be construed as meaning "other carts or waggons belonging to Government."

2. In section 78 (1) the use of the word "any" shows that the Legislature intended to exempt all "vehicles" with springs "belonging to Government whether carriages used for military purposes or not." In passing, I may point out that "gun-carriages" are not "vehicles with springs."

3. In section 85 (4) the use of the word "such" and the absence of the wider term used in section 78 (1) show that the Legislature intended to limit the exemption in the case of Government "vehicles without springs" to military carriages alone.

(Signed) J. H. SPRING BRANSON,
Advocate-General.

ORDER—dated 18th March 1891, No. 403 M., Local and Municipal.

The Advocate-General's opinion read above will be communicated to the Public Works Department.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Public Works Department.
„ all Chairmen of Municipal Councils, through the Collectors concerned.

Exd. A. Aubert.

18TH MARCH 1891, No. 403 M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From H. H. O'CONNELL, Esq., Executive Engineer, Nellore Division, to the Superintending Engineer, II Circle, dated Nellore, 5th December 1890, No. 290.

There are two country carts and two trucks belonging to the department in the divisional workshop at this station.

2. In my letter, No. 258-S., dated 7th October 1890, I claimed exemption for these from municipal tax under sections 78 and 85, Act IV of 1884, the Madras District Municipal Act. The Chairman of the Municipality placed the subject before the Council and sends in copy of a resolution passed, which I beg to forward herewith for perusal.

3. I do not agree with the interpretation of the section by the Council. In order to coincide with the Municipal Council's opinion, the reading would have to be "or any vehicle belonging to the Military Department."

4. I request, therefore, that you will refer the matter to Government for decision.

ENCLOSURE.

EXTRACT from the Resolution book of the Nellore Municipality, dated 22nd November 1890, No. 323.

Read letter No. 258, dated 7th October 1890, from the Executive Engineer, Nellore Division, requesting exemption of taxes for the two country carts and two trucks of the Public Works Department under sections 78 and 85 of the Municipal Act.

Resolution—Reading the sections quoted by the Executive Engineer carefully, the Council are of opinion that Government carts, other than those used for military purposes, are not exempted.

(Signed) P. ADINARAYANIAH,
Chairman.

No. 524 N.L.

Submitted to the Chief Engineer, Public Works Department, for favor of orders.

(Signed) J. HANNAN,
Superintending Engineer, II Circle.
23rd December 1890.

No. 48-C.

Referred to the Local and Municipal Department.

(Signed) W. L. C. BADDELEY, Major, R.E.,
Under Secretary to Govt., P.W.D.
6th January 1891.

Reference—dated 10th February 1891, No. 76, Local and Municipal.

The Government considers that the exemption in section 78 (1) of Act IV of 1884 is perfectly clear and that any vehicles or animals of kinds taxable under section 77, and which are the property of Government, should be exempt. In regard to that