

8

(1) பக்கங்களின் எண்ணிக்கை

16

(2) புதுக்கித் திருப்பிய நாள்

(3) ஆதாரங் குறிப்பவர் கருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

மேலுள்ள துறை

அரசாணை எண்.

மு. கோப்புத் தாள் எண்.

2906 W

அச்சகம்
பலவகை

நாள் :

13 - 11 - 1893 199

மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

ஆவண. கா. 1-18,006-6-9-90.

6TH CIRCLE.

Nc

10957c

From *Major W. L. C. Baddely R.E.*
The Superintending Engineer,

6th CIRCLE.

Te

The Chief Engineer,

PUBLIC WORKS DEPARTMENT.

SIR,

ENCLOSURES.

செய்யப்பட்டவர் பெயர் சி. இராமன்
செய்யப்பட்டதற்காக எடுத்தக்
கூலிப்படி தான் ஒட்டல் 95
புத்தூர் ஒட்டல் 95
செய்யப்பட்ட
மே. 1945
அதன் படி
இராமன்
உத்தியோக
மே. 1945

Wiley

On the 2nd May 1893 I paid to the Palamcottah Municipality the tax for a pony and dog cart for the half year ending 30 September 1893; On the 5th August/93 I joined at Trichinopoly, and the Municipality here has demanded and I have paid the tax for the same items for the same half year. In fact, I have paid a double tax for one and the same period, and the Chairman here states that "there is no provision in the Municipal Act to exempt persons from paying vehicle and animal taxes to another Municipality for the same period."

2. The demand to shut the town in the

2906
2

same half year appears unfair in the case of officers in ^{Govt} Service. It is certain that similar cases to the above will occur when officers are transferred from one place to another, & in my own case when I am transferred back to Trichinopoly I shall be called upon to pay taxes for the half year ending 31st March/94 although I shall probably have already paid the Trichinopoly Municipality for the same period. I have therefore the honor to submit the matter for the favorable consideration of Government, as it appears extremely hard that officers, who are transferred from one Municipality to another in the interests of the Public Service, should have to pay the full tax in each Municipality. A proportionate tax subject to the "residence" limit would appear to meet the case & would be just both to the Municipal Councils and to the tax-payers.

I have the honor to be,
Sir,

Yours most obedient Servant,

McBadden Major R.E.

P. W. CURRENT No. 9347

P. W. D. 6TH CIRCLE.

From

The Superintending Engineer,

6th Circle.

To

THE CHIEF ENGINEER,

PUBLIC WORKS DEPARTMENT.

No. 10957C

Dated 2^d } November 1893,
Received }

Enclosures. -

Municipal Case:-

submits for favorable
consideration the hardship
of the demand of double -
from officers transferred
from one municipality
to another for the same
period -

2906
3
C.W.

But then some
mis take here -

Major B. was
apparently re member
and 25 days

in Tricky - from
5th August to 30 Sept
C.W.
10/10

C.W.

I followed the Hon.
Member + misread the
letter accordingly. The
period is 1 month & 25
days. The second para
of the draft had ^{not} been
omitted

R.S.
10 Nov

Done
over
10/11

Q. No 9347
For orders.
To do what the S.E.

suggests would require legislative action. The tax in question is leviable under Sec 77 of the District Municipality Act, and ~~provision~~ ^{provision} for 30 days within any Municipality renders the owner of the vehicle or animal liable for the tax for the half year. It is thus quite possible that payment will have to be made to more than one Municipality for the same vehicle or animal.

As regards "Profession" tax an exception is made. Payment to one Municipality for a particular half year exempts a person from payment to another - rule 60 of the Act.

The inference therefore, seems to be, as no such exemption is provided for in the other case, that none was intended.

And even as regards Profession Tax, it has been held that pay-

ment to the Madras
Municipality for any
year does not exempt
from liability to the
District Municipality
for the same period.
The ~~former~~ being governed
by a distinct Act in
which there is no pro-
vision for exemption.
Thus those going to
Ootacamund often pay
Profession Tax twice,
over.

L.S.
3 Nov.

Yes -

It is certainly
a hardship to be
subject to pay
what amount to
double tax. The
case might be
submitted to Govt.

W.L.
2.12.97

yes - with explanation
note - L.S.

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5

held that Section 60
of the District Municipali-
ties act does not
operate in the case of
persons paying profes-
sion tax to the Madras
Municipality. It thus
happens that officers
going to Ootacamund
on duty, sometimes, pay
double taxes not only

on account of vehicles
have paid themselves and animals but also

in respect of their
profession. This is also
seems a hardship for
which relief should be
afforded.

Major Buddleley should
be referred to the Act.

The Govt cannot interfere
Major B. was it seems
only 25 days within the
half year at Trichy & he
need not have paid the
land tax.

W.L.

2 Nov
1 month & 25 days - from 5th
to 30 Sep.
R.S.

e.R.

S
W
6.11

out
to 1/2

FOR ORDERS.

Municipal Tax

C No. 9347

W

For orders

whether the Hon.

Member's decision is
to be accepted at once
or the paper circulated.

R.S.
to how.

~~Accept~~

Accept

8/17/40

2906
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READ the following:—

Letter from the Suptg. Engineer W. C. C. C.
No. 1095. T.C. of 2^d November/93.

FOR ORDERS.

Under Section 60
of the District Municipi-
-palities Act it is pro-
-vided that any person
paying the profession
tax in one municipality
for any half-year shall
not be liable to any
other municipality on
account of this tax for
the same period. But
as regards the tax on
vehicles and animals
no such exemption is
allowed.

allowed. Possession
of any vehicle or
animal within a
municipality for 30 ||
days in a half-year,
renders the owner
liable to that munici-
-pality for the tax
for the full period of
the half-year. It
may thus happen
that an officer trans-
-ferred in the public
interests between two
or more municipalities
may be called on to
pay tax to all for the
same vehicle or ani-
-mal during the
half-year. This is
certainly a hardship
which seems to demand
redress.

Again, it has been

B. from orders
No 2906. W & 13 May 1893.
PROCEEDINGS OF THE MADRAS GOVERNMENT.

2906
8
Read the following

Letter from Major. W. L. C.

Baddeley R. E. Suptg Engineer.

VI Circle. — H. E. No: 1095. T. C. 8/2. 11. 93.

Major Baddeley is informed
that the Government cannot
interfere in the matter. The tax
is leviable by District Muni-
-cipalities under section 77 of
act IV of 1884 from which it
will be seen that possession
within municipal limits of a
vehicle or animal for 30 days
in any half year renders
the owner liable to tax for the
full period of the half year
in question.

DESPATCHED
To: The Suptg Engineer. *14/11*
VI Circle *28*

No 2906. 1rd/13th Nov 1893