

Gobt. of {1894} Madras.
MILITARY.

To THE REVENUE DEPARTMENT,
&c., &c., &c.

Dated July, 3rd.

Issued

Recd. 12.7.94 Encl.

G.O., 3rd July 1894, No. 4089.

JULY.
Nos. 13-20.

Judicial.

Tolls Acts.—Government of India addressed
on the question of amending and consolidating
the — for all British India.

M 630 R of 3-6-89
1032 W of 13-4-91
1877 C of 9-4-92
1452 W of 9-5-92
3139 W of 5-12-93

No. 1825 W. of 21 July 1894.

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Note - The Railway
Branch has separately
disposed of the copy
addressed to it -
until final orders
have been passed by
India, it does not
seem necessary to
communicate the
matter to the
The Dept.

INDEXED.

Read also the following Proceedings of the Board of Revenue (Land Revenue), dated 22nd January 1894, Mis. No. 277:—

Read—

G.O., dated 5th December 1893, Mis. No. 4518, Revenue.

G.O., dated 17th January 1894, No. 101-R, Revenue.

Resolution.—The Board considers that the proposed legislation may be accepted in regard to all tolls levied by Government, Local Boards or Municipalities, or bodies like a Harbour Trust Board specially empowered by any Act to toll persons, animals, vehicles or goods.

2. It would also recommend the extensions of the exemption proposed in the case of soldiers and officers of the Army to all officers of Government travelling on duty. In the case of officers on small pay this is very important, as the proportion which a toll of, say, 4 annas bears to the salaries of such officers is very much larger than would be the case in respect to tolls levied in England. As regards the more highly paid civil officers of Government, the financial aspect is unimportant, but the demanding of them is a petty vexation and the amount realized insignificant.

No. 303, Revenue.

Order.—Transferred to the Military Department, with reference to its Order, dated 21st November 1893, No. 7649.

(True Extract.)

(Signed) R. C. C. CARR,
Under Secy. to Government.

25th January 1894.

To the Military Department.

No. 17. *Proceedings of the Madras Government, in the Local and Municipal Department; dated 2nd February 1894, Mis. No. 204 L.*

Read letter from the Military Department, dated 21st November 1893, No. 7649.

ABSTRACT.—Communicating letter from the Government of India inviting opinion on the question of amending and consolidating the Tolls Acts for all British India, and requesting an early expression of opinion on the proposed legislation.

Mis. No. 204 L.

Order.—The Government is of opinion that the proposed exemptions from tolls are too wide and likely, in many instances, to give rise to disputes difficult of settlement on the spot by the class of persons usually employed at toll gates. It is suggested that they should be restricted by the following modifications:—

- (a) In provision (i) omit *and when proceeding on or returning from furlough or leave* in lines 2 and 3, or *proceeding on or returning from leave* in line 5, and or *proceeding on or returning from furlough or leave* in lines 7 and 8;
- (b) In provision (iii) omit everything after the word *occasions* in line 3;
- (c) In provision (iv) omit everything after the word *clauses* in line 3;
- (d) Omit the whole of provision (v).

2. It is further considered desirable that the exemption so modified should be extended to the case of tolls, etc., payable to local authorities or railway administrations.

(True Extract.)

(Signed) L. DAVIDSON,
Ag. Assistant Secretary.

2nd February 1894.

To the Military Department.

No. 18. *Note from the Joint Secretary to Government, Public Works Department, Railway Branch, to the Secretary to Government, Military Department; dated Madras, 27th February 1894, No. 898-C.*

With reference to G.O., No. 7649, dated 21st November 1893, calling for opinion on the exemptions from tolls proposed by the Military Department, and the extension of the proposed legislation to railway administrations, the undersigned has the honor to state that the railways under the control of this Government are not at present interested in the question. It is, however, impossible to foretell whether, and to what extent, they may be affected in the future, so that it is advisable to now oppose the extension of the legislation to railway administrations. It is of course understood that the term "public road" does not include a railway and that railway fares would not come under the expression "tolls, customs, duties or taxes," but it would be well to make this matter quite clear as the Agent of one railway has already put the question. The proposed exemptions are of a very comprehensive character and their application to railway administration would give rise to many complications and disputes, and probably cause more trouble than they are designed to avoid. In the case of companies working lines under contracts with the Secretary of State, great care would be necessary to avoid interference with their legal rights. As regards ferries worked by railways, there are no more grounds for exempting the Military from payment of ferry charges than there are for giving them free passes over the remainder of the railway communications. The tolls derived from a ferry are just as much a portion of a railway's earnings as are ordinary coaching and goods receipts. In the absence of any reasons why the persons enumerated in the proposed legislation require exemptions, the advantages to be derived from its adoption are not apparent. It is observed that, as section (i) now stands, the persons enumerated, with the exception of volunteers, would practically be always exempted from payment of tolls. It is presumed that some qualifying class of leave is intended, and that a few hours' leave should not carry exemption from tolls with it. It is further noted that the application of section (iii) is not confined to the Military Department, but embraces all departments of Government, and that the last clause of section (i) gives advantages to employes of the departments of the Army, not extended to other Government servants.

No. 19.

ORDER THEREON, 3rd July 1894, No. 4089.

The Right Honorable the Governor in Council concurs generally in the opinions expressed by the officers and departments consulted, and the Government of India will now be addressed.

2. In addition to the modifications suggested by the Local and Municipal Department, the Government considers that the words "or to be applied to the use of Government on all occasions" occurring in clause (iii) of the draft provisions should also be omitted, as otherwise the clause will still provide for exemption from tolls, etc., in some of the cases in which that department does not consider such exemption desirable.

3. The Government is not prepared to support the recommendation of the Board of Revenue that the proposed exemptions should be extended to the cases

of all officers of Government travelling on duty, as such a measure would lead to great confusion and disputes and would further entail a considerable loss of revenue to local bodies.

4. The Consulting Engineer for Railways is correct in thinking that the term "public road" occurring in the draft does not include a railway and that railway fares do not come under the expression "tolls, customs, duties or taxes." The Government cannot, however, wholly concur in his objection to the extension of the proposed legislation to railway administration. Under the orders of the Government of India noted in the margin*, all persons, animals and things specified in section 143 of the Army Act, 1881, are even now exempted from

payment of tolls leviable on bridges on Imperial and Provincial State railways, and there seems to be no reason why they should not be allowed this exemption in future. There is, however, much force in Mr. Upcott's objection to the concession being extended to the case of tolls leviable on bridges belonging to Guaranteed Railway Companies. The Right Honorable the Governor in Council is therefore of opinion that the proposed exemptions, as modified in accordance with para. 2 *supra*, should be confined to the cases of tolls payable on bridges on Imperial and Provincial State Railways only.

No. 20. To the Secretary to the Government of India, Military Department:
dated 3rd July 1894, No. 4090.

(True Extract.)

D. J. L. Wood Colonel,
Offg. Secretary to Government.

To the Revenue Department.

- „ Local and Municipal Department.
- „ Public Works Department (General Branch).
- „ „ (Railways).
- „ Quarter Master General.

GOVERNMENT OF MADRAS.

MILITARY DEPARTMENT.

Judicial.

Read again the following paper :—

- No. 13. *Proceedings of the Madras Government in the Military Department; dated 21st November 1893, No. 7649.*

Read also the following papers :—

- No. 14. *Endorsement from the Secretary to Government, Public Works Department, to the Secretary to Government, Military Department; dated 5th December 1893, No. 3139-W.*

It is considered in the Public Works Department, General Branch, that all the provisions enumerated in para. 1 of the letter from the Government of India should be included in the proposed consolidating Act, and that the exemptions should be extended to the case of all tolls without limitation.

- No. 15. *From Brigadier-General E. H. EYRE, Quarter Master General, Madras Army, to Brigdr.-Genl. H. R. HOPE, Secretary to Government, Military Department; dated Ootacamund, 23rd December 1893, No. 2360-B. (Judicial).*

With reference to Proceedings of Government, No. 7649, dated 21st ultimo, I have the honor, by order, to state that His Excellency the Commander-in-Chief entirely concurs in the principle of the proposed legislation and considers that the exemptions should be extended to tolls payable to local authorities and railway administrations without any limitations or conditions.

2. I am to observe that no mention is made in the proposed legislation of tolls levied on rivers and canals, which are provided for in Army Regulations, India, Volume X., Part II., articles 191 and 192, and it would seem necessary that the same exemptions should extend to these also where such exist.

- No. 16. *Proceedings of the Madras Government in the Revenue Department; dated 25th January 1894, No. 303.*

Read the following Proceedings of the Board of Revenue (Separate Revenue), dated 15th December 1893, Mis. No. 5225 :—

Read Proceedings of the Madras Government, Revenue Department, dated 5th December 1893, Mis. No. 4518.

Resolution.—With reference to the Government Order read above, the Board begs to state that, in its opinion, no tolls of any kind should be leviable in respect of troops, etc., mentioned in the letter of the Government of India.