

Public Works (1890) Department.

RAILWAY BRANCH.

G.O., No. 104 / *By*

DATED 19th July

[Despatch Abstract.]

Tax on land lying within the Adoni station Compound. — Letter from the Agent and Manager, Madras Railway Company, regarding a bill for Rs 34-14-4 received from the Municipality of Adoni for —, recorded.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

With reference to G.O., Mis. No. 1236, dated 23rd November 1887, I have the honor to inform you that the tax on land is not sought to be levied for the first time this year. The railway buildings and the lands attached thereto have been, since the commencement, separately assessed. In 1886-87 there was a revision of the tax, notice whereof was duly given to the Railway authorities and the increased

assessment was, without demur, paid for that year. The tax on railway buildings alone is very low as the waste portions of the railway station and the Engineer's compounds are not taken into calculation in assessing the buildings. The entire tax on railway buildings and the lands attached thereto is only Rs. 234-5-0 which, when compared with the assessment on other buildings in the town, is comparatively light; *e.g.*, the tax on the District Court-house is Rs. 150 a year.

Endorsement No. 14, Municipal.

Forwarded.

VALLAM,
9th January 1888.

(Signed) E. GIBSON,
Ag. Collector.

Order—dated 7th March 1888, Mis. No. 216 M., Local and Municipal.
Recorded.

2. The papers will now be forwarded, with an office memorandum, to the Government Solicitor, for his opinion in regard to the Agent's contention that, under section 64 of the District Municipalities Act, the Government, and not the company, are liable to the municipal land-tax on the railway station compound, &c., in Tanjore.

(True Extract.)

(Signed) W. S. MEYER,
Asst. Secretary.

Order—dated 13th March 1888, No. 213 R., Public Works.

Communicated to the Consulting Engineer for Railways, in continuation of Proceedings, No. 894 R., dated 25th November 1887.

(True Extract.)

(Signed) C. J. SMITH, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

G.O., dated 16th March 1888, No. 228 R., Public Works.

G.O., dated 9th May 1888, No. 380 R., Public Works.

Read the following paper:—

G.O., dated 19th April 1888, Mis. No. 373 M., Local and Municipal.

Read—again G.O., Local and Municipal Department, dated 7th March 1888, No. 216 M., recording letter from the Chairman, Municipal Council, Tanjore, furnishing information in regard to the levy of tax on the South Indian Railway buildings and lands in that municipality, and forwarding the papers relating thereto to the Government Solicitor, for opinion, as to whether the Railway company or the Government are liable to the tax.

Read—also the following letter from the Government Solicitor, Madras, dated 23rd March 1888, No. 175:—

I beg to acknowledge receipt of the order of Government, Local and Municipal Department, dated 7th March 1888, No. 216 M., with the papers forwarded therewith and specified in the official memorandum which accompanied the order.

2. In para. 4 of the despatch of the Secretary of State, dated 10th May 1883, Railway No. 66, set out in the Proceedings of Government, Revenue, dated 12th March 1884, No. 362, he stated that he was advised that, under the Madras Acts (III of 1866 and IV of 1871), the lands occupied by railways were liable to be assessed for the

cesses authorised by them, but that the cesses were leviable on landholders not on tenants, though by section 47 of Madras Act IV of 1871 the landholder could recover one-half of the cess from the tenant. By G.O., Revenue, dated 30th March 1885, No. 390, the Governor in Council, acting under the power conferred by section 37 of Act IV of 1871, sanctioned the remission of all demands against Railway companies on account of land-cess under that Act; and, by the same order, it was directed that the necessary notification exempting the companies under the Madras Local Boards Act (V of), 1884 (in respect of tax on the annual rent value of land, section 64), should issue in the Financial Department. The question as to the liability of the Railway companies under these Acts (IV of 1871 and V of 1884) was not therefore determined.

3. In a letter, dated 30th March 1887, No. 260, to the Consulting Engineer for Railways, the Agent of the South Indian Railway stated that he had received demands for house-tax under section 57, sub-section (ii) of Madras Act V of 1884, and requested exemption from such tax on the grounds that Government had declared Railway companies exempt from land-cess, that the house-tax was a landlord's tax leviable in the first instance on occupiers of buildings, but recoverable from the landlords by the tenants, and that Government was the owner of the land on which the railway was constructed. And the Agent quoted the Secretary of State's despatch of 10th May 1883 that, in the case of the Guaranteed Railways in Madras and elsewhere, the Government are the landholders and the Railway companies are in the position of tenants. This possibly is so in the case of lands occupied by railways; but the tax complained of by the Agent was a tax on houses. However, by G.O., dated 2nd May 1887, No. 778 L., Local and Municipal, and notification under section 63 of Madras Act V of 1884, exempting Railway companies from the payment of house-tax leviable under section 57 of the Act, was directed to be published.

4. On the 1st June 1887 the Agent of the South Indian Railway wrote letter (No. 466) to the Consulting Engineer for Railways stating that the Tanjore Municipality had assessed, for the year 1887-88, land within the railway fence, viz., vacant ground attached to the Engineer's bungalow and in the railway compound in two places, and inquiring, as Government was the owner of the land, to whom he should apply for payment of the tax. In G.O., dated 23rd November 1887, No. 1236 M., it is stated that the waste portions of the railway station and Engineer's compound being merely accessory to buildings on which the house-tax has already been levied, would not appear to be separately liable for land-tax, and the Chairman of the Tanjore Municipal Council was called upon to justify his demand. In his reply of 23rd December 1887, No. 1871, the Chairman stated that the railway buildings and the land attached thereto had been, since the commencement, separately assessed, and that the tax on railway buildings alone was very low as the waste portions of the railway station and the Engineer's compound were not taken into consideration in assessing the buildings. In para. 5 of the official memorandum sent me, it is said that the conditions on which land is granted to railway companies by Government are set forth in No. 13 of the Standing Orders of the Board of Revenue and that the lands in question fall under class A therein referred to.

5. Clause 2 of Order 13 defines class A as land which a Railway company receives free of charge under the contract with the company for permanent occupation, and clause 3 provides that class A will comprise land required for the permanent works of a railway including the road with its bridges, &c., and all station workshops, permanent store-houses, and the like necessary for the line when opened, and which, under the contracts, is to be provided by Government free of cost to the Railway companies, and that the occupation of this land by a Railway company will be so far permanent that it will only cease when their contract is terminated or surrendered and the whole lapses to Government. I understand that Government contend that land thus made over to the Railway companies becomes their property in the same way that land in the occupation of inamdars is their property, and that, therefore, the companies, and not the Government, are the owners of the land within the meaning of section 64 of the Madras District Municipalities Act (IV of 1884), and Government in their letter of 12th March 1884, to the Government of India, rely upon the definition given of a landholder in section 1 of Madras Act IV of 1871, which includes an inamdar. The

interpretation which Government puts upon the word "inamdar" is the occupier of inam lands which are said to be, according to section 38, sub-section (ii) of Act IV of 1871, lands held wholly or partially free from assessment. But, I do not think it necessarily follows that because lands are held wholly or partially free from assessment they are in precisely the same position as inam lands, and, though there may be that point of similarity, there may be, and I think in the case of railway lands there are, points of dissimilarity. An inamdar has, I believe, as a rule, a permanent title to the land he holds; but this would, I presume, depend, at any rate in some cases, upon the terms on which the inam was granted; but the Railway companies have no real permanency of title according to the standing order above quoted. Their title is permanent only so long as their contract exists, and I think I am right in saying that the land a company occupies is never conveyed to the company even for a term, the company is simply placed in possession.

6. But if Act IV of 1871 is to be relied on as defining a landholder (which it may be remarked is not the word used in Act IV of 1884 in respect of this tax), the definition in Act IV of 1871 of a "tenant" must not be overlooked. The term "tenant" is said in that Act to include all persons who occupy land under a landholder whether personally or by agent, and whether they pay rent to such landholder or otherwise. This seems to me just the possession the South Indian Railway Company occupies with regard to Government. Government makes over possession of the land to the company, really only temporarily during the continuance of the contract, so the company occupy the land under Government, though paying no rent for it. I do not lose sight of the definition of "owner" contained in section 3 (xiii) of Act IV of 1884, viz., that it includes the person for the time being receiving or entitled to receive the rent or profits of the property; but as between Government and the company there is no rent and I do not think the company could let the land they are in possession of for the purposes of their contract. As to the profits, there are none to be made out of the land in question for the company would not be entitled to use the land for any other purpose than that for which it is made over to them, viz., the purposes of the railway, so that they could not be entitled to any profits.

7. On the whole, therefore, I am of opinion that Government are the owners of the land, the company being merely tenants-at-will subject to the terms of their contract, that under section 63 of Madras Act IV of 1884 the Municipality of Tanjore have a right to tax the lands separately from the buildings thereon, and that, as owners of the land, the Government are liable for the tax thereon.

8. I return the papers sent to me.

Order—dated 19th April 1888, Mis. No. 373 M., Local and Municipal.

The Government Solicitor's opinion will be communicated to the Public Works Department, Railway Branch, in view to the Government of India being moved to provide for the charge from Imperial Funds.

(True Extract.)

(Signed) H. E. STOKES,
Chief Secretary.

Order—dated 9th May 1888, No. 380 R., Public Works.

Ordered that the Government of India be addressed.

(Here enter No. 381 R., dated 9th May 1888.)

(True Extract.)

(Signed) C. J. SMITH, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

From Colonel C. J. SMITH, R.E., Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, to the Secretary to the Government of India, Public Works Department, dated Madras, 9th May 1888, No. 381 R.

I am directed to forward copy of a Proceedings of this Government, No. 380 R., dated 9th May 1888, embodying the Proceedings of the Local and Municipal Department, Mis. No. 373 M., dated 19th April 1888, in regard to the levy of tax by the Municipality of Tanjore on the South Indian Railway buildings and lands in that district.

2. The Government Solicitor, to whom the question was referred, is of opinion that the Municipality of Tanjore have a right to tax the lands separately from the buildings, and that, as owners of the lands, the Government are liable for the tax thereon. I am, therefore, to inquire from what source provision should be made to meet this and similar charges.

G.O., &c., dated 17th November 1888, Nos. 987, 988 R., Public Works.

Read the following papers:—

From Major M. C. BRACKENBURY, R.E., Under-Secretary to the Government of India, Public Works Department (Railway Traffic), to the Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, dated Simla, the 17th August 1888, No. 852 R.T.

I am directed to acknowledge the receipt of your letter No. 381 R., dated the 9th May 1888, forwarding, with an inquiry as to the adjustment of such charges, certain Proceedings of the Government of Madras in the Local and Municipal Department containing an opinion of the Government Solicitor, Madras, that the Municipality of Tanjore has a right to tax railway lands separately from buildings, and that as owners of the lands the Government is liable for the tax thereon.

2. From the Government Solicitor's letter it appears that the "railway buildings" (i.e., the station and Engineer's house and, perhaps, others) "and land attached thereto" have always been separately assessed to municipal taxation but that the tax on buildings is very low and the area of waste land attached to the railway station and Engineer's house is extremely large and therefore the municipality has decided to put extra taxation on the excess area.

3. As these facts are not sufficient to enable the Government of India to arrive at a decision on the case, I am to request that information on the following points may be furnished:—

- (1) What has been the municipal taxation on the buildings and land in question till now and who has paid it?
- (2) What is the area of land which is now held by the municipality to be in excess of what may reasonably be attached to a building? and what is the taxation on it?
- (3) Is there any reason why Government should keep this excess area, or would there be any objection to disposing of it?

No. 592 D.

Referred to the Consulting Engineer for Railways for report.

OOTACAMUND,
29th August 1888.

(Signed) C. J. SMITH, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

From the Consulting Engineer for Railways, dated Madras, 13th November 1888, No. 394.

From E. GIBSON, Esq., Acting Collector, Tanjore, to the Consulting Engineer for Railways, dated Vallam, 20th October 1888, No. 752 Munl.

With reference to your letter No. 1381, dated 4th September 1888, I have the honor to report on the 1st and 2nd points referred to in para. 3 of the Government of India's letter therewith received, as follows:—

- (1) The municipal taxation on the buildings and land in question was Rs. 124-5-0 up to 1886-87 and the amount was paid by the Railway company. During 1886-87, however, the assessment appears to have been revised and raised to Rs. 234-5-0.
- (2) In the Tanjore Municipality no vacant ground is generally attached to a building free of assessment. Buildings and vacant grounds are separately measured and valued, and the municipal assessment is fixed on their total valuation. But in the case of the railways, the buildings and the vacant grounds are separately assessed on the amount of their respective annual rent value.

Nature of land.	Extent in square yards.	Valuation.	Tax.
		RS. A. P.	RS. A. P.
Vacant grounds.	85,938	2,578 2 3	193 6 0
Buildings	4,632 $\frac{1}{2}$	545 6 3	40 15 0

- (3) The marginally-noted table shows the extent of land in possession of the Railway company and the assessment thereon.

2. The assessment on vacant land is not in excess of the rate given in clause 2, section 63 of Act IV of 1884 (Madras).

From the Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 9th November 1888, No. 985.

In para. 2 of your letter No. 761, dated 29th October 1888, you were good enough to invite my remarks on the reply of the Collector of Tanjore to your inquiry regarding municipal taxation on land attached to railway premises. I therefore beg to subjoin the following statement of reasons why, in the opinion of this company, land attached to railway premises should not be taxed:—

- (1) Land in railway occupation outside municipal limits is not taxed, and there appears to be no satisfactory cause for dealing differently with land inside such limits.
- (2) Under section 64 of Act No. IV of 1884 (The Madras District Municipalities Act) a municipal tax on land is payable by the owner of the land, and the owner of the land occupied by this company is the Secretary of State for India.
- (3) The Honorable Sir Charles Elliott, at the meeting of the Supreme Legislative Council on the 25th October 1888, stated good grounds for the view that there is something positively unreasonable and unjust in the taxation now imposed by some municipalities on railways.
- (4) In the draft Railway Bill under consideration by the Supreme Legislative Council it is proposed to relieve railways from municipal taxation.

2. With reference to para. 3 of your letter No. 761, dated 29th October 1888, I have to inform you that this company's Chief Engineer reports:—

"In my opinion none of the land now in the possession of the company at Tanjore should be given up.

"The station yard is bounded by a brick wall, is rather small for present requirements, and no portion of the area can be curtailed without interfering with existing buildings and approaches.

"The area (1.43 acre) round the staff quarters bungalow is limited to what, in my opinion, is necessary for the comfort of the inmates."

Submitted to Government with reference to their No. 592 D. (herewith returned), dated 29th August 1888.

2. The Collector of Tanjore answers questions 1 and 2 raised by the Government of India in their No. 852 R.T., dated 17th August 1888, embodied in the above, and the Agent, in addition to answering question 3, gives the reasons why, in the opinion of the South Indian Railway Company, that land attached to railway premises should not be taxed.

Order—dated 17th November 1888, No. 987 R., Public Works.

Ordered to be forwarded to the Government of India with reference to their letter No. 852 R.T., dated 17th August 1888.

(Here enter No. 988 R., dated 17th November 1888.)

(True Extract.)

(Signed) C. J. SMITH, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

Endorsement—dated 17th November 1888, No. 988 R., Public Works.

Forwarded.

(Signed) C. J. SMITH, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

Read also the following paper:—

From Major M. C. BRACKENBURY, R.E., Under-Secretary to the Government of India, Public Works Department (Railway Traffic), to the Joint Secretary, to the Government of Madras, Public Works Department, Railway Branch, dated Simla, the 2nd July 1889, No. 293 R.T.

With reference to correspondence ending with your letter No. 988 R., dated the 17th November 1888, I am directed to forward, herewith, for information and guidance, copy of a despatch from Her Majesty's Secretary of State for India, No. 61, Railway, dated the 6th June 1889, on the subject of municipal taxes on waste lands within the fence of the South Indian Railway.

ENCLOSURES.

Despatch from the Right Honorable Lord CROSS, Her Majesty's Secretary of State for India, to His Excellency the Most Honorable the Governor-General of India in Council, dated India Office, London, 6th June 1889, No. 61, Railway.

With reference to your Excellency's Railway letter, No. 35, of the 19th March 1889, I transmit herewith, for the information of your Government, a copy of a letter* from the

* Dated 22nd May 1889.

Directors of the South Indian Railway Company, from which it will be seen that "although, technically, the Government, as owner of the waste lands accessory to the railway buildings and within the railway fence would appear to be liable for the municipal taxes," the Directors will, under the circumstances, accede to the suggestion of your Government, and will instruct their Agent in India to pay the taxes as heretofore, and charge the same to the working expenses of the company.

From H. W. NOTMAN, Esq., Managing Director, South Indian Railway Company, to
Sir JULAND DANVERS, K.C.S.I., dated 55, Gracechurch Street, London, E.C.,
22nd May 1889.

The Board has had under consideration the question raised in papers received from you on the 7th instant, relating to the liability of the company to pay municipal taxes on waste lands accessory to the railway buildings and within the railway fence.

I am now instructed to inform you, in reply to this reference, that although, technically, the Government, as owner of the lands in question, would appear to be liable for this taxation, the Directors will, under the circumstances stated in the correspondence, accede to the suggestion of the Government of India, and will accordingly instruct their Agent in India to pay the taxes as heretofore, and charge the same to the working expenses of the company.

ORDER—dated 24th July 1889, No. 797 R., Public Works.

Communicated to the Consulting Engineer for Railways, for information and guidance, with reference to his endorsement No. 394, dated 13th November 1888.

(True Extract.)

(Signed) C. J. SMITH, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
" Examiner, Guaranteed Railway Accounts.
" Local and Municipal Department.

RAILWAY.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated July, 24th.

Recd.

Encl.

G.O., 24th July 1889, No. 797 R.

JULY.

Municipal Taxes

Letter from the Government of India forwarding copy of despatch from the Secretary of State on the subject of — on waste lands within the fence of the South Indian Railway, communicated to the Consulting Engineer for Railways.

10TH FEBRUARY 1890, No. 214 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

From the Consulting Engineer for Railways, dated Madras, 27th January 1890, No. 64.

From the Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 22nd January 1890, No. 115.

Adverting to G.O., No. 1413 R., Public Works, dated 20th December 1889, I shall be obliged by your informing me whether the exemption from tolls, taxes, &c., referred to as existing on State Railways, includes freedom from Municipal taxes on buildings on railway land in station yards, compounds, &c. I put the question because so far as I see the Local Municipalities Act does not name Railways, whether Guaranteed or State. Yet it is clear State Railways must possess certain privileges, or G.O., No. 1413 R., would not have been passed. It is desirable that it should be known what these privileges are, in order that they may be availed of in the interests of the State.

Submitted for the orders of Government.

ORDER—dated 10th February 1890, No. 214 R., Public Works.

His Excellency the Governor in Council is not aware of any exemption from tolls, taxes, &c., which State Railways are entitled to, as such.

2. It has been held that Railway property, even though it belongs to Government, is not exempt from Local and Municipal tolls, and Railway or State property is not exempted from other Municipal taxes of any kind.

(True Extract.)

(Signed) C. J. SMITH, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
" Local and Municipal Department, with copies
of G.Os., Nos. 1186 R. and 1413 R., dated
29th October and 20th December 1889.

Exd. P. L. Pereira.
Spare Copies

(No. 1)

No.

6649
616

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE,

MADRAS,

1889

From

The Agent and Manager.

To

The Consulting Engineer for Railways.

SIR,

I have the honour to
 invite the attention of Government
 to a bill for Rs 34-14-4 received
 from the Municipality of Adoni
 for a tax alleged to be due on lands
 lying within the Adoni Station Com-
 pound. The question as to the
 liability of Guaranteed Railways
 for taxes of this description was
 very fully dealt with in the
 correspondence printed with G.O.
 No 797 dated 24th July 1889 from
 which

RAILWAY.

Govt. of {1890} Madras.

PUBLIC WORKS.

Dated February, 10th.

Recd.

Encl.

G.O., 10th Feb. 1890, No. 214 R.

FEBRUARY.

Taxes

Orders regarding exemption from Muni-
 cipal — on buildings on railway land in
 station yards, compounds, &c., of State
 Railways.

which it is understood that
such charges will be provided for
from imperial funds. The Chair-
man of the Adoni Municipal
Commission considers this Company's
liability is fixed by G.O. of 2144
dated 10th February 1890 which it
is thought deals with the position
of State Railways only, the non
liability of guaranteed Railways
having been clearly laid down
in G.O. 797 already alluded to.

I have the honour to be
Sir
Your most obedient Servant

W. V. A.
Sd/- Agent & Manager

REGISTER	
No. 624.	FILE
No. 12.	

product
5549/90

Regarding the number
see at B.M.

Dated 7th June 1890
Recd. 9th 9690
No. 616

From
The Agent and Manager.
MADRAS RAILWAY.
To
The Consulting Engineer
for Railways.

Form No. 4.

PUBLIC WORKS DEPARTMENT.

OFFICE OF CONSULTING ENGINEER FOR RAILWAYS,

Madras, 12th June 1890.

Letter from the Agent and Managers,
Madras Railway No. 6649 dated 7th June 1890.

No. 409.

SUBMITTED for the orders of Government.

2. It will be seen from the opinion expressed by the Government Solicitor embodied in the Proceedings of Government No. 797 R. dated 24th July 1889. that Government as owners of lands made over to Guaranteed Railway Companies are liable for the taxes thereon.

3. No Rating has however issued, as in the case dealt with in the above G.O. an agreement

agreement was made by which, without prejudice to the Government liability, the cost of these taxes was debited to the working expenses of the line.

Sidney Smith

Major R.C.

Offg. Camp. Exp. for Rys.

ls

To —
D.R.
Sir

This paper is submitted for orders as to whether any further action is necessary.

no further action
at present
2/7

DA 6.

Reference A.M. No 6499 has been advised by 20/7/90

Thos. J. H. Garbutt

London, 14th 8th 1890

For Orders.

Queens. Railway
L.H. & Co.

Ag. Joint Secy: to Govt.

P.D. Sept

There is something in the new railway act on this point. Put it up.

W
18/90

Put up.

Queens 18.6.90

W for R.

Sec. 135 Act of 1890, which came into force on 1st May 1890 which relates to the way administrations from all local taxes rates in the absence of notification by the Govt. for the contrary. No such notification has been issued. It is therefore necessary to require to what period the bill in question refers. If to the current half year the railway will probably be exempt. If to last year, it should be stated how payment of this kind has before made by the Madras R. Co. have been adjusted. I presume they have been charged to working expenses as in the S. I. R. 1890.

See 28 5/7/90

with reference to the Honble members' circulars, letter 6499 dated 28th June is herewith submitted, from the Agent Mr. R. It has been pointed out to the Agent's Manager that a notification has since issued stating that Railway administrations are liable from and after 1st May 1890 to pay taxes which they were lawfully required to do during the year ended 31st April 90.

Sidney Smith
Manager.

undated 1890. P.W.D.

2.7.90
Rev. 21/7/90 R. 5-7.90

R. 3. 1890.

From

P.W.C. No. 5549
 THE CONSULTING ENGINEER
 FOR RAILWAYS,

MADRAS,

No.

409.

Dated

12th

Received

13

1st Dec

1890

No. of ENCLOSURES. One.

Subject.

Submitting for the order of
 Govt. letter from the Agent and Manager, Madras
 Railway, inviting attention to a bill presented by
 the Municipality of Chidambaram for a line on land
 lying within Chidambaram station compound.

13

No. 1041 R of 19th July/90.

20TH DECEMBER 1889, No. 1413 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

Proceedings of the Government of India, Public Works Department (Railway—
 Construction), dated Calcutta, 6th December 1889, No. 1134 R.C.

The undermentioned paper is forwarded to the Joint Secretary to the Government
 of Madras (Railway Branch), Public Works Department, for information, in conti-
 nuation of Public Works Department No. 985 R.C., dated 11th October 1889, with
 the remark that under this notification the Villupuram-Guntakal State Railway is
 entitled to the same privileges as regards exemption from tolls, taxes, &c., as other
 State Railways.

(By Order.)

(Signed) M. C. BRACKENBURY, Major, R.E.,
 Under-Secy. to the Govt. of India.

Copy of Government of India, Public Works Department, Notification No. 370, dated the
 29th November 1889.

Corrigendum.—In Public Works Department Notification No. 305, dated 8th October 1889,
 for "Villupuram-Guntakal Railway" read "Villupuram-Guntakal State Railway."

ORDER—dated 20th December 1889, No. 1413 R., Public Works.

Communicated to the Consulting Engineer for Railways for information in conti-
 nuation of Proceedings No. 1186 R., dated 29th October 1889.

(True Extract.)

(Signed) C. J. SMITH, Colonel, R.E.,
 Joint Secy. to Govt., P.W.D.,
 Railway Branch.

To the Consulting Engineer for Railways.

" Examiner, Guaranteed Railway Accounts.
 " Public Department.
 " Revenue Department.

Exd. A. Raitt.
 Spare Copies

Recorded

Mr.
 J. J. R.

Dec 21/7

Dec 21-7-90

14/6

RAILWAY.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated December, 20th

Recd.

Encl.

G.O., 20th Dec. 1889, No. 1413 R.

DECEMBER.

Villupuram-Guntakal Railway

Government of India point out that the — is a State Railway, and that it is entitled to the same privileges as regards exemption from tolls, taxes, &c., as other State Railways.

29TH OCTOBER 1889, No. 1186 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

Proceedings of the Government of India, Public Works Department (Railway Construction), dated Simla, 11th October 1889, No. 985 R.C.

The following is forwarded to the Joint Secretary to the Government of Madras (Railway Branch), Public Works Department, for information, in continuation of the correspondence ending with Public Works Department telegram No. C. 175, dated 25th September 1889.

(By Order.)

(Signed) M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

Government of India, Public Works Department Notification No. 305, dated 8th October 1889.

Her Majesty's Secretary of State for India having sanctioned the construction, by the Agency of the South Indian Railway Company, of a Railway from Dharmavaram to Guntakal in connection with the Villupuram-Dharmavaram Railway now in progress, it is hereby notified for general information, in continuation of Public Works Department Notification No. 352 of the 30th November 1888, that the Dharmavaram-Guntakal section has been amalgamated with the Villupuram-Dharmavaram Railway, and that the combined undertaking will, in future, be known as the "Villupuram-Guntakal Railway."

ORDER—dated 29th October 1889, No. 1186 R., Public Works.

Communicated to the Consulting Engineer for Railways for information in continuation of Proceedings No. 1083 R., dated 10th October 1889.

(True Extract.)

(Signed) C. J. SMITH, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.

" Examiner, Guaranteed Railway Accounts.
" Public Department.
" Revenue "

Exd. T. O'Connor.

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Govt. of {1889} Madras.

PUBLIC WORKS.

Dated October, 29th.

Recd.

Encl.

G.O., 29th Oct. 1889, No. 1186 R.

OCTOBER.

Railway from Dharmavaram
to Guntakal

Designation of the — as the Villupuram-
Guntakal Railway.

