11224

Govt. of 18 Madras.

PUBLIC WORKS.

Dated Very Urgent 5/12

Recd. Encl.

G.O., 5 Dec 1890 No. 1948R

re a Bridge & Ferry over the Godavari river at Rajahmundry

Investigation of the proposal to construct a —— sanctioned by the Govt of India with remarks.

8/24

E.D.C. 5/12/90

5TH DECEMBER 1890, No. 1947 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read again the following paper :—

G.O., dated 21st October 1890, No. 1569 R., Public Works.

From the Consulting Engineer for Railways, dated Madras, 2nd October 1890, No. 651.

From the Agent and Manager, His Highness the Nizam's Guaranteed State Railways Company, Limited, to the Consulting Engineer for Railways, dated Secunderabad (Deccan), 20th September 1890, No. 1508 A.

Referring to your letter No. 1058, dated 23rd May last, I have the honor to forward herewith copy of correspondence that passed between this office and the Examiner of Accounts, Hyderabad Public Works Department, regarding Municipal taxes on the Railway buildings at Bezvádá, and to state that, for the reasons therein given, I do not agree with the opinion expressed by the Accountant-General that the charge should be treated as a part of the working expenses of the Railway.

2. It will be simply unfair to expect this Railway to share a large portion of the tax paid on account of the Bezvádá Railway, especially when this line incurs no such expenditure.

3. If you are of the same opinion as the Examiner of Accounts, I beg that the matter may be referred to the Government of India, as I am not prepared to accept this charge.

—

ENCLOSURES.

From the Agent and Manager, His Highness the Nizam's Guaranteed State Railways Company, Limited, to the Examiner of Accounts, Hyderabad Public Works Department, Bolarum, dated Secunderabad (Deccan), 10th July 1890, No. 1134-A.

The Bezvádá Municipality have levied tax on the railway buildings within the railway compound at that station. As no such tax is levied against any of the other buildings on this line, I asked the Consulting Engineer for Rail ays, Madras, whether the taxes so paid to the Municipality may be debited specially against th expenses of working the Bezvádá Railway in the same way as maintenance charges, and that o cer wishes to have your views on the subject, which I shall be glad if you will favor me with at an early date.

—

From the Examiner of Accounts, Hyderabad Public Works Department, to the Agent and Manager, His Highness the Nizam's Guaranteed State Railways Company, Limited, dated Secunderabad (Deccan), 14th July 1890, No. 2467.

In reply to your No. 1134-A of 10th instant, I have the honor to state that all charges on account of payment of Municipal taxes are debitable to Revenue under abstract G. III—*vide* Public Works Code, vol. IV, chapter III, section 207.

From the Agent and Manager, His Highness the Nizam's Guaranteed State Railways Company, Limited, to the Examiner of Accounts, Hyderabad Public Works Department, Bolarum, dated Secunderabad (Deccan), 19th July 1890, No. 1185-A.

With reference to your letter No. 2467, dated 14th instant, I have the honor to state that my letter No. 1134-A of the 10th idem is apparently misunderstood by you.

The question raised by me is not as to the head of account to which the Municipal tax claimed by the Bezváda Municipality is to be debited, but as to the railway to which the same is to be charged.

As you are aware the working expenses of all the departments, excepting the Engineering, is taken on the same percentage of the gross earnings of both the railways, but in the case of the Municipal tax in question no such expenditure is incurred by the Nizam's Guaranteed State Railway, and I therefore think that it is not fair to expect this railway to pay a large proportion of the tax paid for the Bezváda Railway, and so suggested that the amount should be debited specially against the expenses of working the Bezváda Railway and upon which the Consulting Engineer for Railways wishes to have your views on the matter.

From the Examiner of Accounts, Hyderabad Public Works Department, to the Agent and Manager, His Highness the Nizam's Guaranteed State Railways Company, Limited, dated Secunderabad (Deccan), 7th August 1890, No. 2773.

Referring to your No. 1185-A of 19th July 1890, I have the honor to say that, in my opinion, as the Company has undertaken to work Bezváda Extension Railway, and as the charge Municipal tax does not come under the exceptions noted in para. 4 of the agreement, it should not be treated as an exception.

From the Agent and Manager, His Highness the Nizam's Guaranteed State Railways Company, Limited, to the Examiner of Accounts, Hyderabad Public Works Department, Bolarum, dated Secunderabad (Deccan), 14th August 1890, No. 1326-A.

In acknowledging receipt of your letter No. 2773, dated 7th instant, I have the honor to state that the subject of Municipal tax payable by the Bezváda Extension Railway does not seem to have been viewed in its proper light. Although this charge does not come under the exceptions noted in para. 4 of the agreement, still you will admit that it is only fair to debit the full amount to the Bezváda Extension Railway, as no such expenditure is incurred by the Nizam's Guaranteed State Railway Company.

We are not aware when drawing out the agreement that Municipal taxes are leviable on railway buildings on the Bezváda Extension Railway or we would have brought this as an exception.

Perhaps you are aware that the income-tax payable by the employés on the Bezváda Extension Railway is borne by the Bezváda Railway and the amount is specially charged to that railway; the question of Municipal tax is almost identical, and I do not see why this latter should not be treated similarly.

If you are still of the opinion mentioned in your letter under reply, I would suggest that the case be referred to the Accountant-General for his opinion.

From the Officiating Accountant-General, Railway, to the Examiner, Public Works Accounts, Hyderabad, dated Simla, 28th August 1890, No. 729 R.

With reference to your No. 2851, dated 16th instant, forwarding extracts from correspondence with the Agent and Manager, Nizam's Guaranteed State Railway, regarding Municipal taxes levied on the buildings at Bezváda, I have the honor to inform you that I agree in the opinion expressed by you that such charges should not be made against Government outside the percentage of earnings paid to the Railway Company for working the Bezváda Extension Railway. In my opinion, the Company is, under the working agreement, liable for all charges (excluding maintenance) usually falling under the head of working expenses of railways. Municipal taxes are paid by most, if not all, of the railways in India and are recognised as properly chargeable to working expenses. The Agent might refer the matter through the Consulting Engineer to the Government of India if he does not accept this view.

No. 3043.

Copy of the foregoing forwarded to the Agent and Manager, Nizam's Guaranteed State Railway Company, in reply to his reference No. 1326-A of 14th ultimo.

BOLARUM,
6th September 1890.

(Signed) A. C. NEWCOMBE,
Examiner, Public Works Accounts, Hyderabad.

Submitted for the orders of the Government of India.

2. The Accountant-General, Public Works Department, has given it as his opinion that Municipal taxes levied on railway buildings at Bezváda should be treated as a part of the working expenses of the railway, but the Agent and Manager, His Highness the Nizam's Guaranteed State Railway, does not agree in this view and requests that the matter may be referred to the Government of India.

Order—dated 21st October 1890, No. 1569 R., Public Works.

Ordered to be forwarded for the orders of the Government of India.

(Here enter No. 1570 R., dated 21st October 1890.)

(True Extract.)

(Signed) T. GRACEY, Lieut.-Colonel, R.E.,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

Endorsement—dated 21st October 1890, No. 1570 R., Public Works.

Forwarded.

(By Order.)

(Signed) T. GRACEY, Lieut.-Colonel, R.E.,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

Read also the following paper:—

From the 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, 20th November 1890, No. 873 R.T.

With reference to your No. 1570 R., dated the 21st October 1890, forwarding for orders of the Government of India the Proceedings of the Government of Madras embodying certain correspondence in which the Agent and Manager of His Highness the Nizam's Guaranteed State Railway contends that, for the reason that no such taxes are incurred directly on the home line, the Municipal taxes levied on the railway buildings at Bezváda should be debited specially against the working expenses of and borne entirely by the Bezváda Extension State Railway, in the same way as are the maintenance expenses, while the Examiner of Public Works Accounts, Hyderabad, has recorded the opinion, in which he is supported by the Accountant-General, Public Works Department, that such charges should not be made against Government outside the percentage of earnings paid to the Company for working the State Railway Extension.

2. In reply, I am directed to state that the Government of India agrees with the opinion expressed by the Accountant-General, Public Works Department.

ORDER—dated 5th December 1890, No. 1947 R., Public Works.

Communicated to the Consulting Engineer for Railways with reference to his Endorsement No. 651, dated 2nd October 1890.

(True Extract.)

Major, R.E.,
Under-Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
" Examiner, Public Works Accounts, Hyderabad.
" Local and Municipal Department.

Exd. J. Moses.
Spare Copies

RAILWAY.

Govt. of {1890} Madras.

PUBLIC WORKS.

Dated December, 5th.

Recd. *Encl.*

G.O., 5th Dec. 1890, No. 1947 R.

DECEMBER.

Municipal Taxes

Decision of the Government of India regarding the adjustment of charges for — levied on His Highness the Nizam's Guaranteed State Railway buildings at Bezváda, communicated to the Consulting Engineer for Railways.

P. W. O. No. 344.
1,000—19—6—90.

C. G. No. 4.

No 1508 A

From

THE AGENT AND MANAGER,

H. H. the Nizam's Guaranteed State Railways Co., Ld.

To

THE Consulting Engineer
for Railways
Madras

Dated Secunderabad, (Deccan) 20 tu Septr 1890

Enclosure. S 6 REFERENCE.

Sir,

Referring to your letter No 1056 dated 23d May last, I have the honor to forward herewith, copy of correspondence that passed between this office and the Examiner of Accounts Hyderabad P. W. D. regarding municipal taxes on the Rly. buildings at Bezwada, and to state that for the reasons therein given, I do not agree with the opinion expressed by the Accountant General that the charge should be treated as a part of the working expenses of the Railway.

It will be simply unfair to expect this

REGISTERED
No. 682
FILE

this Railway to share a large portion of the tax paid on account of the Bezwada Rly; especially when this line incurs no such expenditure.

If you are of the same opinion as the Examiner of accounts, I beg that the matter may be referred to the Govt. of India, as I am not prepared to accept this charge.

P/o Govt
938/90

I have the honor to be,
Sir,
Your most obdt. Servant,

C B Dunlop

Ag. Agent & Manager

H. H. THE NIZAM'S GUARANTEED STATE RYS. CO.,
LIMITED.

No. 1134A

Secunderabad (Deccan), 10th July 1890.

From The Agent and Manager

To The Examiner of Accounts
Hyd. P. W. D.
Bolarum.

Reference.

Enclosures

Sir,

The Bezwada Municipality have levied tax on the Rly. buildings within the Rly. compound at that Station. As no such tax is levied against any of the other building on this line, I asked the Consg. Engr. for Nys. Madras whether the taxes so paid to the Municipality may be debited specially against the expenses of working the Bezwada Rly in the same way as maintenance charges and that office wishes to have your views on the subject; which I shall be glad if you will favor me with at an early date.

I have &c

Sd. C.B. Dunlop

Ag. Agent & Manager

H. H. THE NIZAM'S GUARANTEED STATE RYS. CO.,
LIMITED.

№2467 Secunderabad (Deccan), 14th July 1890.

From The Escamin of Accts. Hyd P. W. D.

To The Agent & Manager
N. G. S. Ry.
Secunda

Reference.

Enclosures

Sir,

In reply to your № 1134 A of 10th Instt.,
I have the honor to state that all charges
main. of payment of municipal taxes
are debitable to Revenue under abstract
G III vide P. W. Code Vol. II Chapt. III
Section 207. =

I have &c

Sd/ A. C. Newcombe
Escamin of Accts
Hyd P. W. D.

H. H. THE NIZAM'S GUARANTEED STATE RYS. CO.,
LIMITED.

№ 1185 A

Secunderabad (Deccan), 19th July 1890.

From The Agent & Manager

To The Examiner of Accounts
H.H.'s P. W. D.
Bolarum

Reference.

Enclosures

Sir,

With reference to your letter № 2467 dt. 14th inst., I have the honor to state that my letter № 1134 A of the 10th idem is apparently misunderstood by you.

The question raised by me is not as to the head of acct. to which the municipal tax claimed by the Bezwada municipality is to be debited, but as to the Railway to which the same is to be charged.

As you are aware the working expenses of all the depts. excepting the Engineering is taken at the same percentage of the gross earnings of the Ry., but in the case of the municipal tax in question no such expenditure is incurred by the N. G. S. Ry., and therefore think that it is not fair to expect this Ry. to pay a large proportion of the tax paid by the Bezwada

Also suggested that the amount

should

should be debited specially against the expenses of working the Bezwada Rly. and upon which the Chief Engr. for Rys. wishes to have your views in the matter.

Shanetta

Dy C.B. Dendle

Ag. Agent Engr.

Pw Encs 9381/90.

H. H. THE NIZAM'S GUARANTEED STATE RYS. CO.,
LIMITED.

№ 2773

Secunderabad (Deccan), 7th August 1890

From The Escamnr of Accts H.H.S.G.S.R. Secd.

To The Agent Manager S.G.S.Rly. Secd.

Reference.

Enclosures

Sir,

Referring to your № 1185 A. of 19th July 1890, I have the honor to say that, in my opinion, as the company has undertaken to work Bezwada Extension Rly. and as the charge municipal Tax does not come under the exceptions noted in para 4 of the agreement, it should not be treated as an exception.

Shanetta

Dy. A.C. Newcombe

Escamnr of Accts

P.W.D

H. H. THE NIZAM'S GUARANTEED STATE RYS. CO.,
LIMITED.

No. 1326 A

Secunderabad (Deccan), 14th August 1890.

From The Agent & Manager

To The Examiner of Accounts
Hyde. P. W. D.
Bolarum.

Reference.

Enclosures

Sir,

In acknowledging receipt of your letter No. 2773 d/7th inst. I have the honor to state that the subject of municipal tax payable by the Bezwada Extn. Rly. does not seem to have been viewed in its proper light. As this charge does not come under the exceptions noted in para 4 of the agreement still you will admit that it is only fair to debit the full amount to the Bezwada Exc. Ry. as no such expenditure is incurred by the N. G. S. Ry. Coy.

We are not aware when drawing out the agreement that Municipal Taxes are leviable on Ry. buildings on the Bezwada Extension Rly. or we would have brought this as an exception.

Perhaps you are aware that the income tax payable by the employés on the Bezwada Exn. Rly. is borne by the Bezwada Rly and the amount is specially charged to that Rly.

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the question of municipal tax is almost identical, and I do not see why this latter should not be treated similarly.

If you are still of the opinion mentioned in your letter under reply, I would suggest that the case be referred to the Accountant Genl. for his opinion.

Thanks

L/C.B. Dunlop

Ag. Legal Remembrancer

P.W. Secy 9381/90.

No 729 R

Accountant Genl.
Railway

To

The Escaimer of P.W. Accts. Hyderabad

Simla the 28th August 1890

Sir,

With reference to your No. 2854 d/16th instt. forwarding extracts from correspondence with the Agent & manager N.G.S. Ry. regarding municipal taxes levied on the buildings at Bezwada, I have the honor to inform you that I agree in the opinion expressed by you that such charges should not be made against Govt. outside the percentage of earnings paid to the Rly. Coy. for working the Bezwada Exc. Ry. In my opinion, the Coy. is under the working agreement, liable for all charges (excluding maintenance) usually falling under the head of working expenses of Rly. municipal taxes are paid by most, if not all, of the Rys in India and are recognised as properly chargeable to working expenses. The Agent might refer the matter through the Consg. Engr. to the Govt. of India if he does not accept this view.

I have &c.

L/C. R. G. Macdonald
Offg. Accts. Genl.

N. 3043 of 1890.

Dated Bolarum 6th September 1890

Copy of the foregoing forwarded to the Agent and Manager N. G. S. Ry. Co. in reply to his reference N 1326 A of 14th ultimo.

Sd/ A. C. Newcombe

Examiner P. W. Accts

Hyderabad

Pw Encr 9381/90

Yd

Form No. 1.

PUBLIC WORKS DEPARTMENT.

OFFICE OF CONSULTING ENGINEER FOR RAILWAYS,

Madras, 2nd October 1890.

Letter from the Agent and Manager Nizams guaranteed State Railway No. 1508 A dated 20th September 1890 with enclosures.

No. 651.

SUBMITTED for the orders of the Government of India.

2. The Accountant General Public Works Department has given it as his opinion that municipal taxes levied on Railway buildings at Bezvada should be treated as a part of the working expenses of the Railway, but the Agent and Manager His Highness the Nizam's guaranteed State Railway does not agree in this view and requests that the matter may be referred to the Government of India.

Subject.

Sidney Smith

Major R. E.

For Offg: Cons: Engr for Rys

R

Form No. 3.

B. No. 1569 R 21st Oct/90.

A.G. 01/01/91

Ordered to be forwarded for the orders of the Govt. of India.

H.E. No 1570 R 21/ Oct 90

Forwarded.

Ld. 31/10/90

D.R.

D 21/10

From

THE CONSULTING ENGINEER FOR RAILWAYS,

MADRAS.

No. 651

Dated 20
Received 3 } October 1890.

No. of Enclosures.

Subject.

Submitting correspondence from the Agent and Manager, H.H. the Nizam's Guaranteed State Rly re: municipal taxes being levied on Rly. Buildings at Bezwada.

B

No. 1569-70 Rly 21st Oct/90.

Am. 4-X-90. Rdt 31/10

29/10

All communications should be addressed to the Secretary.

No. 873 R.T.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY Traffic

To,

The Joint Secretary to the Government of Madras (Railway Branch) Public Works Department

Simla, the 20th November 1890.

Sir,

With reference to your No 1570R. dated the 21st October 1890, forwarding for orders of the Government of India the Proceedings of the Government of Madras embodying certain correspondence in which the Agent and Manager of His Highness the Nizam's Guaranteed State Railway contends that, for the reason that no such taxes are incurred directly on the Home Line, the Municipal taxes levied on the Railway buildings

at

P. W. Cle. 11353.

at Bezvada should be debited specially against the working expenses of and borne entirely by the Bezvada Extension State Railway, in the same way as are the maintenance expenses; while the Examiner of Public Works Accounts, Hyderabad, has recorded the opinion - in which he is supported by the Accountant General Public Works Department that such charges should not be made against Government outside the percentage of earnings paid to the Company for working the State Railway Extension.

2. In reply I am directed to state that the Government of India agrees with the opinion expressed by the Accountant General Public Works Department.

I have the honour to be
Sir,
Your most obedt. Servant

E. H. Stone

for Under Secretary

Return
Dr
20/11/90

Sir Memorandum
27/11

Mem. for Dr 27/11.

RAS.

do.

Dr 27-11-90

to Consulting Engineer for Communication to his consulting Engineer

27/11/90

A

No. 1947 R

PUBLIC WORKS DEPARTMENT,

RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 5th Dec/90.

Read again
Read the following

Proys: of the Madras Government P. W. Deptt } No. 10 1569/1670 R of 21st Oct: 1890

Read also the following.

Letter from the Govt. of India P. W. Deptt. } No. 873 R. W. of 20th Nov 1890

3/12/90 Communicated to the Consulting Engineer for Railways with reference to his endorsement No. 651 dated 2nd October 1890.

Dr 4/12

Dr
WS: R

To The Comptroller for Rlys
- 2 - Exam P. W. Accts Hyderabad
- 2 - Local & Municipal Deptt.

WS. 5/12