

Pension 1899 Department
Government (1899) of Madras.

FINANCIAL. *Current No 719.*

R.



Recd. 11th Aug^h }
Regd. " " } 1899.

Enclosures —

Spare copies —

G.O., No. 852, 26th July 1899.

JULY.

Tags.

Approving, as altered, a list of departments and officers in whose offices the use of — for all purposes may be permitted.

Order 24th August 1899 No 588

Recorded.

14/8/99

15/8/99

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following paper:—

G.O., Mis. No. 650, Financial, dated 1st June 1899.

Read—the following letter from H. BRADLEY, Esq., I.C.S., Acting Superintendent of Stationery, to the Chief Secretary to Government, dated Madras, 26th May 1899, Ref. No. 2953:—

With reference to Notification No. 407, Public, at page 974 of the *Fort St. George Gazette* of the 11th August 1896, I have the honour to enquire whether it is the wish of Government that the use of tags should be extended to office files as it is clear from the demands for them that at present it is not restricted to communications to Government. The present price of ordinary tags is Rs. 3 per 1,000 and of white and coloured twisted thread As. 8-9 and As. 10-6 per lb., respectively.

Order—Mis. No. 650, Financial, dated 1st June 1899.

It will be pointed out to the Superintendent of Stationery that the use of tags in current office files, whilst files are under disposal, is of great convenience and that there is no desire to restrict their use in the case of the larger offices in the Presidency to communications to Government.

The Superintendent will be requested to furnish a list of offices in which the use of tags for all purposes should, on these lines, be permitted.

(True Extract.)

(Signed) G. STOKES,
Chief Secretary.

To the Superintendent of Stationery.

READ—also the following paper:—

From H. BRADLEY, Esq., I.C.S., Acting Superintendent of Stationery, to the Chief Secretary to Government, dated Madras, 9th June 1899, Dis. No. 1359.

With reference to G.O., Mis. No. 650, Financial, dated 1st June 1899, I have the honour to forward herewith a list of offices in which the use of tags for all purposes may be permitted.

ORDER—No. 852, Financial, dated 26th July 1899.

The list submitted by the Superintendent of Stationery is approved as printed in the appendix to these proceedings.

(True Extract.)

To all Departments of the Secretariat, (Pension)
" the Accountant-General.
" the Postmaster-General.
" the Superintendent of Stationery.

Erd, A. F. Eccleston.

[Appendix.

LIST OF DEPARTMENTS AND OFFICERS IN WHOSE OFFICES THE USE OF TAGS FOR ALL PURPOSES MAY BE PERMITTED.

1. All Collectors (including the Collector of Madras).
2. Board of Revenue (Revenue Settlement, Land Records and Agriculture).
3. Superintendent, Revenue Survey, Madras.
4. Board of Revenue (Separate Revenue).
5. Deputy Commissioners of Salt, Abkari and Separate Revenue.
6. Superintendent of Stamps.
7. Conservators of Forests.
8. Inspector-General of Registration.
9. Postmaster-General.
10. Accountant-General (including Paper Currency Department).
11. Private Secretary to His Excellency the Governor.
12. Civil Secretariats.
13. Board of Revenue (Land Revenue).
14. High Court.
15. All District Judges.
16. Agents to the Governor in Ganjam and Vizagapatam.
17. Inspector-General of Prisons.
18. " " Police.
19. Presidency Port officer.
20. Director of Public Instruction.
21. Surgeon-General.
22. Sanitary Commissioner.
23. " " Engineer.
24. Resident in Travancore and Cochin.
25. Government Agent, Tanjore.
26. Superintendent of Stationery.
27. " " Government Press.
28. Public Works Secretariat.
29. Chief Engineer, Public Works Department (Irrigation Branch).
30. Superintending Engineers.
31. Consulting Architect to Government.
32. " " Engineer for Railways.
33. Examiner, Public Works Accounts.
34. " " of Railway Accounts.
35. Deputy Adjutant-General, Madras Command.
36. Commissary-General.
37. Inspector-General of Ordnance.
38. Superintending Engineer, Military Works, Madras Command.
39. Military Accounts Departments.
40. Assistant Military Secretary to the Lieutenant-General Commanding the Forces, Madras.
41. Principal Medical Officer, Madras Command.
42. Commissioner of Coorg.

Pension (1899) Department
Government (1899) of Madras!

LOCAL AND MUNICIPAL.

Current No 755

Recd. 25th Aug 1881

Regd.

1899.

Enclosures

Spare copies

121
25.849

G.O., No. 1590 L., 10th August 1899.

AUGUST.

Taxation of Government Buildings.

Informing the Board of Revenue that there was no intention on the part of the Legislature to exempt from taxation under the Madras District Municipalities Act any Government buildings as such, unless they are used for public, charitable or religious purposes.

Lodged.
15/8

258.9

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 1944, dated 21st June 1899.

Read—the following papers:—

From R. H. SHIPLEY, Esq., Collector of Trichinopoly, to the Secretary to the Commissioners of Land Revenue, dated 18th February 1899, D. Dis. No. 522-Rev.

I have the honour to report that the unions in the district, tax cattle pounds and *chavadis* situated within their limits, although they are public buildings, which should not be taxed if the principles enunciated in paragraph 4 of the letter, No. 13, dated 3rd February 1897, of the Government of India, embodied in G.O., No. 801 M., dated 5th April 1897, are accepted as sound. Such public buildings are exempt under sub-section 1 of section 63 of Act IV of 1884, as amended by Act III of 1897. Section 50 (c) of the Madras Local Boards Bill, now before the Council, which follows the above sub-section, does not, however, declare these buildings to be exempt. I request that the Board of Revenue will be pleased to move Government to make the necessary modification in the Act.

From the Government Solicitor, Madras, dated 26th April 1899, No. 230.

ABSTRACT.—Forwarding the following opinion of the Advocate-General, dated 24th April 1899:—

OPINION.

1. I am of opinion that offices such as Government Revenue offices within the limits of mufassal Municipalities are not exempt from the tax on buildings leviable under section 63 of Act IV of 1884.

As the law stood before the passing of Act III of 1897, I think there can be no doubt that Government offices were liable to the tax. The question is whether the amendment made by section 49 of Act III of 1897 had the effect of exempting such offices (when not used for residential purposes) from the tax. In my opinion the amendment did not have this effect.

2. Section 63, both in its original and its amended form, first provides for the imposition of a tax on buildings generally, and then proceeds to enumerate certain specified buildings which are to be exempt. The original section specifies the following buildings as exempt—"light-houses, public piers, wharfs, jetties, public choultries, hospitals, dispensaries * * *". The amended section, after enumerating the same specified buildings (the word "public" before "piers" and "choultries" being omitted), contains the general words "and other buildings or lands to the extent to which they are used for public, charitable or religious, but not residential purposes." It seems to me that the words "public * * * purposes," as used in the amended section with reference to buildings, must be construed by the light of the earlier portion of the section which enumerates certain specified public buildings as exempt from the tax. These specified buildings may be described generally as a class of buildings to which the public have a right of access for their own personal requirements, or which exist for the benefit or convenience of the public. A Government Revenue office is no doubt, in one sense, a building used for public purposes, but it is not, in my opinion, a building of the class which the Legislature intended to exempt from the operation of section 63 of the Act.

3. It was held in a case reported (I.L.R., 21, Mad., 367) that school buildings were exempt from the building tax, but school buildings are clearly buildings of the class described above.

(Signed) C. ARNOLD WHITE,
Advocate-General.

Resolution—Mis. No. 1944, dated 21st June 1899.

In his letter, No. 522, dated 18th February 1899, the Collector of Trichinopoly observed that under section 63 (1) of the District Municipalities Act, as amended by Act III of 1897, cattle pounds and village *chavadis* are exempt from municipal taxation and suggested that section 50 (c) of the Madras Local Boards Amendment Bill might be amended, so as to exempt such buildings from taxation by unions. The expression "public purposes" as used in section 63 (1) of the District Municipalities Act has not been expressly defined and the Board is not aware whether cattle pounds and village *chavadis* are buildings devoted to public purposes within the meaning of the Act. The orders of Government are requested on this point. If they are public buildings and, as such, exempt from municipal taxation, it would be proper to exempt them also from taxation in those cases where they are affected by the Local Boards Act.

2. In this connection it appeared to the Board that it was a matter for consideration whether public buildings in the mufassal such as Collector's and other Revenue offices are not under the District Municipalities Act, as amended by Act III of 1897, exempt from municipal taxation. With the permission of Government a reference was made to the Advocate-General and his opinion that the offices in question are not devoted to public purposes within the meaning of the Act is submitted for the orders of Government.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with Collector's letter in original and Advocate-General's opinion.

Endt. Mis. No. 2520-Rev.

Transferred to the Local and Municipal Department.

(Signed) N. E. MARJORIBANKS,
Ag. Under Secretary to Government.

10th July 1899.

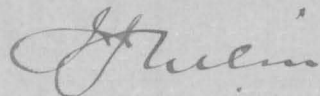
ORDER—No. 1590 L., dated 10th August 1899.

In its resolution transferred with the endorsement of the Revenue Department read above, the Board of Revenue enquires whether cattle pounds and village *chavadis* should be regarded as buildings devoted to "public purposes" within the meaning of section 63 (1) of the Madras District Municipalities Act IV of 1884, as amended by Act III of 1897, and suggests that in case they are to be so treated and are accordingly to be exempt from municipal taxation, it would be proper to exempt them from Local Fund taxation also, by suitably amending the Local Boards Act. The Board of Revenue also forwards, for the orders of Government, the opinion recorded by the Advocate-General on the question whether public buildings in the mufassal, such as the Collector's and other Revenue offices, are not exempt from taxation under the District Municipalities Act.

2. From the opinion of the Advocate-General above referred to, which covers the case of cattle pounds and village *chavadis* also, and from the reasons given for the

amendment of section 63 (1) of Act IV of 1884, in the Statement of Objects and Reasons as well as in the report of the Select Committee of the Legislative Council appointed to consider the Bill to amend the said Act, it is clear that there was no intention on the part of the Legislature to exempt from taxation any Government buildings as such, unless they are used for public, charitable or religious purposes, as for instance, a school or a church. The Board of Revenue will be informed accordingly.

(True Extract.)



for Ag. Secretary to Government.

To the Board of Revenue.
„ the Departments of the Secretariat. (Reunion) ✓
„ the Accountant-General.
„ the Sanitary Commissioner.
„ the Sanitary Engineer.
„ the Sanitary Board.
„ all Presidents of District Boards.
„ all Chairmen of Municipal Councils.
„ all Collectors.
„ the Advocate-General, through the Government Solicitor.