

MADRAS RECORD OFFICE.

Government of Madras.

Public **DEPARTMENT.**

G.O. No.	675	Press
		~~Mis.~~
Dated	5-7-	1866

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
5th July 1866.*

No. 35. Read the following letter from the Secretary to the Board of Examiners, Fort William, to the Secretary to Government, Fort Saint George ; dated Fort William, 19th June 1866, No. 154.

I have the honor to forward 10 copies of a Catalogue of the Oriental Books for sale in the Library of the late College of Fort William, for distribution to the Educational Department, or other Departments or Offices likely to require them.

No. 36. ORDER THEREON, 5th July 1866, No. 675.

Ordered that six copies of the Catalogue referred to be sent to the Military Department, and three to the Director of Public Instruction, for distribution.
(True Extract).

Acting Chief Secretary.

To the Military Department, with six copies.

„ Director of Public Instruction, with three copies.

Ed. J. H. Burns.

MADRAS RECORD OFFICE.

Government of Madras.

Relieve DEPARTMENT.

G.O. No.	670	Press ~~Mis.~~
Dated	4-7-	18 66

Not to be folded or roughly handled

1. Number of pages. 6
2. Date of repair. 28.9.66
3. Initials of Referencer. S

M.B.O. 1-82,400-22-11-80.

MADRAS RECORD OFFICE.

Government of Madras.

Public

DEPARTMENT.

G.O. No.	668	Press
		Mis.
Dated	4-7-66	1866

Not to be folded or roughly handled

5 July 1866 N: 675

Orders that 100 copies of
the Catalogue referred to be sent
to the Military Department and
three to the Director of Public
Instruction, for distribution.

To the Mil. Dept with 6 copies }
... Director of Pub. Instr. - 3 - do. } Sept 9/6

*Proceedings of the Madras Government, Public Department,
4th July 1866.*

No. 25. Read the following letter from Captain J. MITCHELL, Superintendent of the Government Central Museum, to the Chief Secretary to Government, Fort Saint George; dated Madras, 27th June 1866, No. 131.

I have the honor to request I may be favored with a Treasury Order for Rupees (600) six hundred, being the amount of a special grant for books for the year 1866-67.

No. 26. ORDER THEREON, 4th July 1866, No. 670.

Resolved that an Order on the Bank of Madras for Rupees (600) six hundred be issued in favor of Captain J. Mitchell, Superintendent, Government Central Museum, for the purchase of Books.

(True Extract).

Acting Chief Secretary.

To the Superintendent, Government Central Museum, with Treasury Order.
,, Accountant General.
,, Examiner of Claims.

Proceedings of the Madras Government, Public Department,
4th July 1866.

No. 21. Read the following letter from the Inspector General of Police, to the Officiating Chief Secretary to Government, Fort Saint George; dated Kotagherry, 23rd June 1866, No. 1020.

Account Department.

OOTACAMUND.			
1 European Head Constable,	Rupees 2	per mensem.	
1 Head Constable	" 2	do.	
2 Deputy Constables	" 4	do.	
30 Constables	" 30	do.	
COONOR.			
1 Head Constable	" 2	do.	
5 Constables	" 5	do.	

With reference to Order of Government, No. 226, dated 7th February 1865, sanctioning the grant of batta to Constables, I shall feel obliged by your obtaining the sanction of Government to my adding batta, as per margin, to the

Municipal Estimates for the Towns of Ootacamund and Coonoor.

2. I beg that sanction may be accorded for the grant of House-rent allowance marginally noted, with reference to Order of Government, No. 1736, dated 22nd October 1862, Judicial Department.

Inspector of Police.....	Rupees 25	per mensem.
European Head Constable.	" 10	do.

No. 22. ORDER THEREON, 4th July 1866, No. 668.

The Governor in Council sanctions the addition to the Municipal Estimates for the towns of Ootacamund and Coonoor of batta to the Constabulary at the rates proposed, viz:—

Ootacamund.			
1 European Head Constable,	Rupees 2	per mensem,	
1 Head Constable	" 2	do.	
2 Deputy Constables	" 4	do.	
30 Constables	" 30	do.	
Coonoor.			
1 Head Constable	" 2	do.	
5 Constables	" 5	do—	

also, of an allowance of Rupees 25, and of Rupees 10 per mensem, for House-rent, to the Inspector of Police and European Head Constable, respectively.

(True Extract).

Acting Chief Secretary.

To the Inspector General of Police:
" Magistrate of Coimbatore,
" Accountant General.

Ed. J. H. Burns.

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	680	Press
	(43-44)	~~Mis.~~
Dated	7-7-	18 66

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Pro 15 Nov 1865 No 60 @ 63.
2nd October 78

Public 1866 Sept
Government & Museum
No 127
131

79th 285 of 1864

From
Captain J. Mitchell
Supt. Govt. C. Museum
The Chief Supt. Govt.
Fort St George

Dated 27 June 1866.
Recd 27

No 479

Requesting to favour
him with a Treasury
order for Rupees 600
Six hundred for books
for 1866/67

With an order

C. E. June 25-28
July

Dist. Pro 7 Feb 1865 No. 110-107.
22 Dec 1862 - 192-93.

Public 1866. Department
Jann 9 1866
Inspector General of Police
Madras

~~Mr. J. J. J.~~
Chief Secretary to Govt.
Fort St. George.

Date 28 } June 1866.
Recd 25 }

No 767. N: 1020.

1210

Requests to obtain the sanction
of Govt to his adding Batta
to the Municipal Estimates
for the Town of Botacannur
and Coimbatore.

C. 30 June 21
A. 4 July

7

Proceedings of the Madras Government, Public Department,
7th July 1866.

No. 43. Read the following letter from G. A. BALLARD, Esq. Magistrate of Malabar, to the Acting Chief Secretary to Government, Fort Saint George ; dated Calicut, 23rd June 1866, No. 83.

I have the honor to request the Orders of Government, after consideration of the following remarks, with regard to the introduction of the Towns' Improvement Act in Cochin.

2. From estimates submitted, in accordance with Orders issued by me after the receipt of the G. O., dated 9th ultimo, No. 471, I consider that the sum of Rupees 5000 per annum is the utmost that can be raised under the Municipal Act if introduced there at present.

3. The exaction of even this sum will be felt by the Town. I beg to enclose Memoranda written by proposed Municipal Commissioners, and it must be remembered that these are not the un-

From Messrs. Whitton, Brunton, Leslie, and Curien.

meaning objections of persons indiscriminately setting their faces against all taxation, but the expressions of men aware of the advantages of Municipal arrangements, and, under favorable circumstances, desirous of seeing them made.

4. But I am not prepared to advocate the absolute postponement of the introduction of the Towns' Improvement Act in Cochin. I only desire to see it moderately applied.

5. If the Act is introduced, it seems the opinion of the residents consulted, and it is my own, that funds should be raised by ; (1) a rate on houses, &c. ; (2) tax on trades, &c. ; and (3) tax on carriages, &c. ; and I think that without undue pressure Rupees 5000 might be raised thus :—

	RS.
By 4 per cent. on an estimated annual rental of about Rupees 70,000.....	2800
By tax on trades, &c.....	2000
By tax on carriages, &c.....	200
Total.....	5000

6. But in the Appendix to the G. O. of the 9th ultimo, the amount to be raised by the Municipality for Police purposes alone amounts to Rupees 5162.

	RS.
* By 1 Head Constable at Rupees 22....	264
„ 10 2nd Class Constables, at Rupees 7....	840
Total...	1104

The Inspector General has at my instance assented to a reduction* of the Police force, which would reduce its total annual cost nearly to Rupees 5779, and consequently the Municipal contri-

bution to Rupees 4334. But this would only leave a petty sum of Rupees 666, which the 25 per cent. ordinarily allowed by Government would only raise to Rupees 850 for expenditure on Municipal purposes apart from the Police. This expenditure would be unappreciable, and the townsfolk would find themselves taxed for a rather reduced establishment of Police, which they have hitherto had the benefit of, free of special taxation, without any of those other outward and visible Municipal improvements whose introduction would in some degree gild the pill.

4th July 1866 No 670.

Resolved that an
Order on the Bank of Madras
for Rupees (600) Six hundred
be issued in favor of
Captain J. Mitchell, Superin-
tendent, Govt. Central Museum
for the purchase of books.

WON

JW

& The Sup^{ts} G. C. Museum
with Treasury Order
" Asst. General
Exam^r of Accounts } despatched

Public Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Recd the following letter
from the Inspector General of
Police

Per letter 23^d June 1866. 82. 1070.

Order 4th July 1866. 1st 688.

The Government in Council
sanctions the addition to the
Municipal Estimates for the Town
of Calcuttammund and Jooroor
of 1 Batta to the constabulary
at the rates proposed, viz.,

Calcuttammund.

1 European Head Constable at Rs 2 per mensem
1 Head Constable " 2 " do
2 Native Constables " 4 " do
50 Constables " 30 " do

Jooroor.

1 Head Constable at Rs 2 " do
5 Constables " 5 " do

also, of an allowance of Rs 25 mensem
Rs 10 per mensem for House rent
to the Inspector of Police and European
Head Constable respectively.

I hope Mr. [unclear]
" [unclear]
" [unclear]

*Proceedings of the Madras Government, Public Department,
7th July 1866.*

7. I cannot but think the Police charges might be further reduced without real objection, and would therefore respectfully request further attention to paragraphs 7 and 8 of my Memorandum of the 2nd February last, and to the statement forwarded therewith, as far as they relate to Cochin.

Vide, page 23 of the Proceedings of Government, dated 9th May 1866, No. 471.

8. I proposed that the cost of Police to the Town should be arranged as only to be Rupees 275-4-0. Even then the charge per head of the population falls at about double the incidence of the same charge at Calicut or Tellicherry.

9. And I now venture to suggest that under the peculiar circumstances of the case, the Police charge to the Municipality be limited for the present to Rupees 3000—25 per cent., as usual, being contributed by Government, and any further sum determined on as absolutely necessary being specially provided by Government from Imperial Funds. This will leave Rupees 2000 of the Municipal funds, plus the ordinary 25 per cent. contributed by Government, to be expended on general Municipal improvements—improvements which are very desirable in themselves, and only politic as tending to induce a better feeling towards the Act.

P. S.—I send copy of this letter to the Inspector General for any remarks he may desire to offer.

The accompanying estimate represents very truly what is the amount required for a thoroughly good system of conservancy for this Town. But from what I know of the present prevailing poverty of the inhabitants, I fear that it will not be possible to raise more than what will be barely enough for the support of the Police, and perhaps for the repair of the roads. Sanitary reform is urgently needed, and it will be indeed a pity if its claims are overlooked.

(Signed) G. E. WHITTON, M. B.,
Civil Surgeon.

I have carefully studied each item of this estimate, and I do not think the total at all in excess of what would be absolutely necessary to ensure an effective system of conservancy for Cochin. It is however greatly beyond the amount estimated to be raised by the new taxes, although the full rate of 7½ per cent. on the rental of house property has been calculated.

Such a tax as 7½ per cent. on what in very many instances in this place is the sole income and support of aged persons, widows, and children, would, in my opinion, be most oppressive, and with Dr. Whitton I believe that really no more than would suffice to pay the Police could be raised, and consequently nothing would be left for conservancy purposes.

Since I have known Cochin, there has been no time of such universal depression and stagnation of business of all kinds as the present. Thousands of carpenters, coopers, coolies, &c., formerly employed at good wages, are now, through no fault of their own, thrown out of all work, and destitution and misery prevail on all sides.

A worse moment than the present for introducing a new tax, or for putting fresh burdens on a community already reduced to idleness and utter poverty could not have been selected.

(Signed) G. BRUNTON, M. Inst., C. E.

Cochin is suffering from the greatest depression, which has been brought about chiefly by the almost total collapse of the oil trade to Europe. In my opinion, there is not the least hope of a revival of this trade for, at least, twelve months to come, and it seems doubtful if it will ever be what it has been before. The collapse has been caused by two things: namely, by two years of bad crops of coconuts, and a gradual increase of the consumption of the oil in different parts of the country. For some years, nine or ten I think, there has been a constant stream

*Proceedings of the Madras Government, Public Department,
7th July 1866.*

of emigration of artisans from Cochin, which has increased during the past two years, and latterly large numbers of coolies have left the place from absolute want of employment.

I cordially concur with Mr. Brunton's remarks in the third paragraph of his Minute.

The income of the proposed Municipality, as estimated, would little more than cover the expenditure for Police purposes, and the estimate, it should be noted particularly, is based on the highest rate of seven and a half per cent. When I consider upon whom this tax will fall, I can come to no other conclusion than that it would be oppressive to impose it just now, and am therefore of opinion that it would be injudicious to introduce the Act at the present time.

(Signed) P. LESLIE.

I, for one, have great faith in the benefit of the Towns' Improvement Act; but I cannot help remarking upon the fact that the present depressed state of trade in a great measure nullifies its implied advantages; and this makes me suggest that we might go on, for the present, with some slight concession on the part of Government. The Ferry Fund and the Abkarry Revenue are sources whence Government might suitably assist the Municipality; and as these are purely local funds, I hardly see what objections can be raised by Government against applying a portion of two such fertile sources of revenue to local improvements. Of course, if no greater sum than that enough to support the Police, can, under all circumstances, be raised, it would be most impolitic to thrust an oppressive law upon an already oppressed and almost indigent working class; for no conception can be formed of the positive want and indigence of the class of operatives who have been thrown out of employ by the collapse of trade and the suspension of several Houses of business. I think, therefore, for the present, if the Government is bent upon introducing the Towns' Improvement Act, it would be false policy to conceal the fact that it would be impossible to go on without the aid of Government. I cannot omit to remark that the amount proposed to be raised is at the rate of 7½ per cent., a very high percentage and one seldom ever realized in the process of trading. Upon this point, I cannot but express myself very strongly at the rate of 7½ per cent. it would be highly injudicious and oppressive in the extreme to force the Act upon the people; but if reduced to 3½ per cent., and the surplus made good by a grant from the Abkarry and Ferry Funds, I have no doubt the working of the Act would give general satisfaction.

(Signed) C. CURIEN.

No. 44. ORDER THEREON, 7th July 1866, No. 680.

Forwarded to the Inspector General of Madras Police, who is requested to inform Government, without delay, how far the Town Police of Cochin can be reduced. It is the desire of Government to meet the views of Mr. Ballard as far as possible.

(True Extract).

Acting Chief Secretary.

To the Inspector General of Police.

„ Magistrate of Malabar, with enclosures returned.

Exd. R. H. Lee.

Public 1865. Department.

No. 613.

PROCEEDINGS OF GOVERNMENT.

File 1210.

Dated. 4 July, 1865.

30-7-65
W. H. C.

For Orders.

It rests with the govt to
decide where the Act
shall be applied - but
if applied at all, the
full expense of $\frac{3}{4}$ of the
Police & of such other
charges as govt may deem
necessary for roads &c.
Sanitary arrange-
ments must be made -
The Mayor would only propose
to levy Rs 5000 this year for

The Police charge alone is
more than that! It ~~is~~ seems
desirable therefore to enable
the Just? for? -

~~Draft~~ ^{for}
~~Order thereon 7 July 1886 No. 680.~~

For? of the Just? sent. of
Mr. Police who is requested
to inform for without
delay how far the Irish
Police of Locking can be
reduced. This the desire of justice
I do. The result
for as per

The Chief of Police
Magistrate of Malabar } despatch
(with Irish notes)

L. to meet
Mr. Ballard as
wks.

Public 1866 Dept.

from
The Magistrate of Malacca

To the Chief Secretary to Govt.
Fort St. George

Dated 23rd June 1866
No. 26

No. 83

Encls: 20

No. 77

Requesting orders of Govt.
in the introduction of the
Towns Improvement Act
in Cochin.

22 July
1866

43-44

With an Order

Number of 34
Date of receipt 26-9-36
M.R.O. 1-82,400-22-11-80

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	671	Press ~~Mis.~~
Dated	4-7-	1866

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Department,

4th July 1866.

No. 27. Read the following letter from the Municipal Commissioners for the Town of Madras, to the Chief Secretary to Government, Fort, Saint George; dated Madras, 14th June 1866.

We have the honor earnestly to solicit the consideration of Government to the very grave and serious difficulties we experience in the assessment and collection of the Tax on Trades and Callings, leviable under Sections 43 to 47, and Schedule C, of Act IX of 1865.

2. Section 47 directs that, on or about the 1st day of May in every year, the Municipal Commissioners shall prepare a list of the persons to be taxed.

3. The duty thus entailed on the Commissioners we find, by experience, throws open a wide door to corruption. We are obliged to employ Conicopollies to prepare lists of persons liable to be taxed in each street.

4. We have detected numerous cases where men who should have been taxed have been omitted, and others have been under-taxed, but it is impossible in a large town like Madras to say how many more have escaped detection.

5. Registers, that is to say, the list prescribed by Section 47, are prepared from the reports of these Conicopollies, and notice of the same given to the parties, who almost invariably appeal to us against the statements of our Conicopollies. We hear the Appellants' statements, but have no power to put them on oath, and are obliged to depend on our estimation of their credibility, and a comparison of their statements with the Conicopollies.

6. We have been engaged on this duty for three days in the week since

	RS.
Class 1— 3.....	600
„ 2—551.....	17,550
„ 3—697.....	17,425
„ 4—1750.....	21,000
„ 5—1484.....	5936
Total... 4285	62,511

N. B.—Amount collected up to 31st May, Rupees 3013-8-0.

22nd January, and yet have to this time only assessed the number quoted in the margin, and do not anticipate being in a position to demand the collection of the whole of Madras before the end of the year, although the 1st half-yearly payment should be made on or before 1st June. We further have reason to fear that the collection of the tax, especially from 4th and 5th Classes, will be extremely difficult, and in most cases only to be effected by distraint, which in all likelihood will lead to riot.

7 Again, we experience the gravest difficulty in the application of Schedule C to the several classes liable to the tax. The provisions of the Schedule are so vague and indefinite; so many persons who should be liable, escape taxation, or are under-taxed, while on others the burden is oppressive. This difficulty has attracted the notice of the Magistrates and the High Court, the judgment of which latter body we beg to enclose.

8. The idea of a Trade Tax was taken from the Calcutta Municipal Act, but from it there is a material and (what we consider) a most damaging distinction. By the Calcutta Municipal Act, every Trader is required to take out a License, and is thereby compelled to come forward and declare his Trade, and at once pay his tax for the half-year; but, in our Act, every facility is afforded for evasion. We have first to trace out those liable, then ascertain, as well as we can, how he should be assessed, and finally demand payment.

9. The adoption of the practice observed in Calcutta, strengthened by rendering the production of the receipt for the half-year's Tax a *sine qua non* when prosecuting any Civil Suit, would remove much difficulty in the collection of this Tax.

10. The revision of Schedule C is most urgently needed. The whole feeling of the public is against it. Its provisions are found to be so arbitrary, and its application so difficult.

11. The levy of this Tax has been rendered necessary by the imposition of the Town Police on the Municipal Fund, and we would most earnestly solicit Government to consider the advisability of relieving the Public, for this year, from the payment for the Town Police, and foregoing the collection of the Trade Tax, until, in a short Act, Schedule C and Sections 43 to 47 of Act IX of 1865 be carefully revised, and its provisions rendered equitable and easy of application.

JUDGMENT.

There are two questions submitted for the opinion of the Court in this case. The second question we may at once answer in the negative. The power of exemption in Section 20 has no application to the case of the appellant. It simply empowers the Municipal Commissioners, in their discretion, to exempt any person from the payment of the whole or part of the rate or tax assessed upon him, on the ground of poverty.

The first question has raised considerable doubt in our minds as to the proper construction to be put on the 2nd Clause in Class IV, of Schedule C., and, dependent upon that, whether any operation can be given to the words in Class V—"every Retail dealer, Manufacturer, Artizan, Trader, or keeper of a shop not included in any other Class."

The Schedule has evidently not been carefully framed, and, read by itself, these words clearly can have no operation as respects a Retail dealer or Shop-keeper, &c., for, except "money changer," the same terms of designation are used in Class IV, and include "every" Retail dealer or Shop-keeper, &c., in the Town of Madras who does not occupy a place of business of the estimated gross rental mentioned in Classes II and III. But it must be assumed that those words were not meant by the Legislature to be mere surplusage, and if, looking at the provisions in the Act, we can discover any reasonable construction by which effect is given to them, we must apply that construction.

Now, reading the Schedule with Sections 45, 46, and 47, the Legislature appears to have thought that some Shop-keepers and Retail dealers, &c., might properly be taxed at an amount not exceeding 4 Rupees, the maximum fixed for Class V, and to have intended that the Commissioners should, subject to appeal, consider and determine in the case of each individual Shop-keeper or Retail dealer, &c., not liable to be taxed under Clauses 2 and 3, whether he ought to be excluded from Class IV, and included under Class V. By Section 44 the maximum sum applicable to each of the Classes in Schedule C is to be approved of by the Governor in Council, and having regard to such sums, the Municipal Commissioners are required by Section 45 to "determine under which of the Classes mentioned in Schedule C., to this Act annexed, every person liable to be taxed as aforesaid shall be assessed"; and when for that purpose the Schedule is looked at, it is found that Class V, as well as the other Classes, contained a description in terms applicable to Shop-keepers and Retail dealers. The Schedule designates, under Classes, the "Arts, Professions, Trades, and Callings," which are made subject to different amounts of taxation, and the Commissioners are to consider under which of the Classes containing a designation of his profession or business each rate-payer should be included. There are, no doubt, several persons in a small way of business as Shop-keepers and Retail dealers, to whom the tax assessable under Class IV would be a grievous oppression, and it was almost of course that, when imposing a general tax of different amounts, provision should be made for including such persons in a Class assessable at a very moderate sum.

Such being the object and intention fairly deducible from the provisions in the Sections relating to Schedule C, we think the words in Class V were meant to have operation, and that they can be so construed consistently with the other parts of the Schedule. The 2nd Clause of Class IV may and should, we think, be read as intended to be confined to such Retail dealers, &c., as ought, in the judgment of the Commissioners, to be assessed in the amount of the tax fixed for that Class; and, so read, a consistent and reasonable meaning and operation is given to the words of the 2nd Clause in Class V, by applying them to all Retail dealers and Shop-keepers, &c., whom the Commissioners consider ought not to pay a higher tax than 4 Rupees, and therefore do not include in any other Class.

For these reasons, we come to the conclusion, after a good deal of doubt, that the Commissioners are not precluded from assessing the appellant as a Retail dealer under Class V, and this is all that the Court can on the present special case properly decide under the first question.

Whether individuals designated in both Classes IV and V ought justly and fairly to be assessed under Class V, and not under Class IV, is a further question of fact for the Commissioners' decision in the first instance; and before determining it, they are bound, in each case, carefully to consider the nature of the business carried on, and the probable returns derived from it, relatively to the other descriptions of employment and business mentioned, and particularly the defined amount of official salary which appears in the first designation given in each Class.

There ought not to be any difficulty in determining whether Retail dealers, the nature and extent of whose business is sufficiently ascertained, should justly be classed with persons in the receipt of salaries of 50 Rupees monthly, rather than with those receiving 100 Rupees a month; and certainly so far as we can judge from the facts and figures stated in the case, it strikes us that the Appellant should be in the former Class.

But the determination of the Commissioners is not final. An Appeal to two Magistrates against any rate or tax, assessed or demanded by the Commissioners, is given by the effect of Sections 63, 64, and 65; and the latter Section provides that the assessment of any rate or tax, when no appeal therefrom is made, and the adjudication of any appeal "shall be final and conclusive." Those Sections are loosely framed in general terms, and leave it open to a person who is aggrieved by a rate or tax, to raise for decision an appeal, any objection affecting the validity of the rate or tax, or the Appellant's liability to the assessment made upon him. We are, therefore, of opinion that it is for the Magistrates in this case to adjudicate finally on the Appellant's objection, that he ought to be assessed under Class V and Class IV, and after reading our judgment they will probably have no difficulty in agreeing on the point.

(Signed) C. H. SCOTLAND.

() A. BITTLESTON.

No. 28. ORDER THEREON, 4th July 1866, No. 671.

In the above letter the Municipal Commissioners for the Town of Madras report the difficulties they experience in assessing and levying the duty on Arts, Trades, &c., under Act IX of 1865 (Madras), and request that, pending the revision (which they suggest) of Schedule C., and certain Sections of the Act, the collection of this duty may be suspended, and the charge for the Town Police remitted during the current year.

2. The Commissioners state that, although they have been engaged on these assessments for three days in each week since January last, they have as yet made only 4285 assessments, and they do not anticipate being in a position to complete the assessments for the whole town before the end of the year. And when this duty is finished, they apprehend that the tax will have to be realized in very many cases by distraint, "which, in all probability, will lead to riot."

3. The Governor in Council observes that the difficulties which the Commissioners experience, so far as they may be caused by any defect in the law

itself, can only be remedied by the legislature. The Government have not the power of altering either the Act or its Schedules.

4. The Governor in Council is altogether unable to admit that the difficulties mentioned by the Commissioners are such as to warrant the adoption of the measure they recommend.

5. The assessment and collection of a tax which falls upon a large number of persons in any of the lower orders must naturally be a troublesome and laborious operation, especially on its first introduction. Attempts at evasion, mistakes, and misconduct on the part of the Agents employed are to be expected at the outset; but these will diminish as experience is acquired.

6. The tax is certainly not burdensome if assessed on those to whom it is intended to apply—the rate on the lowest class in the Schedule being only 5½ Annas per mensem; and the object for which the recent additional taxation has been imposed is just and equitable.

7. Under these circumstances, the Government cannot, for a moment, entertain the proposal of the Commissioners. If it should unfortunately happen, as the Commissioners seem to anticipate, that the collection of the Tax will lead to rioting, such, like any other, resistance to the Law will be firmly repressed.

8. The Governor in Council considers it desirable, however, that the Schedules of the Act should be revised in such a manner as to leave no room for reasonable doubt as to the classes which come within its scope, and that, where susceptible of improvement in other respects, the Act itself should be amended. With this view, the Governor in Council resolves to appoint the gentlemen marginally named to consider and report on the subject.

The Honorable R. S. Ellis, c. B.
Colonel J. Temple, } Members.
Major C. S. Hearn, }

9. Meanwhile, however, the Commissioners must carry out the Act by completing the Schedule of persons liable to taxation, by enforcing it on those who are in their judgment capable of payment, and exonerating the poorest individuals only, in conformity with the powers granted to the Municipal Commissioners by Section 20 of the Act. In carrying out this duty, the Municipal Commissioners are exhorted to devote all the time to it which can be spared from other official business, even should that exceed the number of three sittings per week, which they appear to consider an unusual exertion, and to employ an agency in framing the list of persons liable to taxation in which they and the public can have perfect confidence.

(True Extract).

Acting Chief Secretary.

To the Municipal Commissioners.

„ Honorable R. S. Ellis, c. B.

To Colonel J. Temple.

„ Major C. S. Hearn.

Exd. J. H. Burns.

For the
In this letter the
Municipal Board
bring to notice the
difficulties they ex-
perience in assessing,
and collecting the
License Duty on the
Trades & Professions
& Cattle.
The first difficulty
lies in their having
to hunt up the
persons who have
passed the duty.
The second is the difficulty
in the defective
character of the
Schedule of the
Municipal Act of 1847.

There it is shown
can only be remedied
by legislative action.

the Govt. having no
power to alter the
Schedules. This
will necessarily
take time, and
mean while the
Com^{rs} declare that
they have the greatest
difficulty in ma-
king the assessments
and they fear that
when ^{they} come to realise
them by distraint
as they will have to
do freely in the case
of Classes 4 & 5,
risks will ensue.
And they urge the
Govt. to relieve the
Municipality for
this year from
paying their share
of the ~~assessment~~ of the

Town Police & forego
the collection of the
Licence Tax until
the Law can be
amended.

The Police charges
which the Municipi-
pality have to de-
pay amount to
Rs. 103,000 per an-
num and they have been
paying the monthly
proportion since
Jan'y last.

The Licence Tax
was estimated to
be Rs. 150,000
but the Com^{rs} have
been at work - three
days weekly - since
Jan'y 22nd and
have only collected
Rs. 12,571 - of which

\$27,000 is in the
specially obvious
chapters 4 & 5.

It is a pity
that the Court has
been so long in ma-
king this decision
and they place
put in an awkward
dilemma.

1. There is the Law
which declares that
from the commence-
ment of the Act
(Chap. 1865) the Court
shall pay
their money to the State
"within the last
7 days of every month."
This is not being paid.
But may, no doubt,
be over a month or so.

It is only they who
appeal and who have made
the decision.

9
could be paid.
II. There is the Supreme
Court. They have proposed
on this change over,
Louisiana probably has
been reported. They
expected to pay for
a safe realization.
It will be necessary
to persuade them
to give up the 2 1/2 per cent
but this can be tried
and possibly they
may prefer this to
having the new system
imposed by the State.
III. What is the fact
that the very same
tax on the 1st of January
is now over - or ex-
actly the same. Con-
ditions form a par-

been a ~~thorough~~ test, &
 held his victory &
 so far to alleviate
 the suffering and the
 Court say it's true.
 Charles Young with
 their assignments
 and as people cluster
 to him, forcing
 their progress in the
 this end towards for
 Paradise. & of
 course the recom-
 mended nations of the
 can be could only
 be a protest you when
 the Lays father in
 the day's breath.
 heard the change
 from the ~~change~~
 of ~~change~~ to ~~change~~

I do not see that
classification under
this 2 lower classes but
is entirely abandoned.
see a separate note as
to the extent of Class V

There will be an improvement -

There is no doubt - new pay.

- like I said the Com²
may happen to

Realist - 7.21

There are several
points in a book
the Law may be
answered with
advantage. & it

Requiring traders
(as the Com^{rs} suggest)
to take out their
licenses - and
~~and~~ pay for
Calcutta & Bombay
and as drivers of
carriages - and
also to pay
do as before.

Leaving the people
who try appeals &
award costs of the

fight in the way -
 as in the way of
 But as nothing
 can be done
 given & in the
 way of working
 giving the law the
 need not make
 discussion
 I find even
 my lot of the
 be furnished by
 Mr. Ellis -
 Col Temple
 Capt. Beare
 Mr. Ellis -
 Mr. Temple
 Mr. Beare
 Mr. Ellis -
 Mr. Temple
 Mr. Beare

I think so.

Minute

It seems to me that
 what the Municipal Com.
 members ask, viz that the
 public ^{of Madras} may be relieved this
 year from the payment of
 the town Police, and that
 the collection of the trade
 tax be for a time foregone -
 it is wholly beyond the power
 of this Govt. to grant. Both
 the partial defraying of
 the charge of the Police
 and the levy of the trade
 tax are integral and
 essential parts of the Act,
 and we have no authority
 to set the law aside. It
 is out of all probability
 that the Supreme Govt
 whose financial calcu-
 lations have been based
 on the supposition that

would, as it clearly should,
pay in part for its Police,
will endure to have the
whole expense for this
year thrown upon the
general revenue. Now are
they likely to approve of
the collection of a tax being
forgone because its assess-
ment and levy is a difficult
and troublesome matter,
and is not popular among
those affected by it. Neither
do the Municipal Commrs.
appear to me to show any
good reason why this
should be done. The assess-
ment and collection of
a tax which falls upon
a large number of persons -
many of the lower orders -
must naturally be a
troublesome and laborious
business especially on its
first introduction. There

will be many attempts
at evasion, some mistakes,
occasional acts of hardship,
misconduct on the part of
the native Agency employed.
All these are misdeeds
from the first carrying
^{out} of a measure of this kind,
but they will gradually
diminish year by year if
they be firmly dealt with
at first: but any weakness
or hesitation will only
render subsequent proceed-
ings more difficult, not
to mention the evil effect
which they will have
on the municipalities in the
Provinces.

I do not see the
advantage of appointing
a Commission to revise
Schedule C. and parts of
the Act. I fear it would
merely encourage the
malcontents. How do I
perceive

perceive how the levy of the trade tax could legally be confined even for a time to three out of the five classes enumerated in Schedule C.

The Municipal Commissioners who must know best how the shoe pinches might suggest any amendments that seem to them advisable in the Schedule or corresponding sections.

It does not strike me that there is much in fault in the Schedule. That it is vague and general in its terms is in one respect an advantage as it gives greater latitude under Sec 151 to the Municipal Commissioners. They should apply the two last Clauses literally, and if there be any doubt whether a
man

19
man comes under Cl. V
stick him in Cl. V.
The tax on the latter
Class is only 4 Rs a year
or $5\frac{1}{3}$ annas per month,
which surely cannot
be burdensome on any
person rightly falling
under it.

In my opinion the
Municipal Commrs should
be informed in reply
to their letter that the
Govt cannot comply with
the requests preferred at
the end of it. that they
must trust to the Municipal Commissioners carrying out the Act as it stands with tact, moderation and firmness, and that they will be ready to consider and if necessary take

the legislative action
on any amendments in
the Schedule or Sections
which the Municipal
Commissioners may have
to propose without however
stopping the operation
of any part of the Act
meanwhile.

(Signed) T. P.

Judging from what one hears
in almost every direction, it is
not the weight of the taxation an-
nounced by Claps of the C Schedule
of the Act, which has created the
dilemma now reported of the
Mun: Comr, but the stringent,
improper, manner in which attempts
have been made to bring the work-
paddy traders, street keepers, and
artisans, under the provisions of
Claps 4 and 5 of that Schedule. Claps V

The tax rate of legalisers is only
4 N. & 4 c. a year, and reading its three
clauses together, it seems to be
quite clear that individuals of
the ^{calling} ~~calling~~ ^{profession} referred to are those only
whose ~~calling~~ ^{profession} subjects go to place
them on an equality, as respects taxing
position, with persons whose salary
per annum is not less than 50 N.

There ought not, I think, to be
any serious difficulty in determining
what to include in Schedule C Claps
V, if proper agency be employed.
For after all, the task is not a
more difficult one than fixing the
classification on many banding

of the old Mutorbha payers, not
one of whom, so far as my experience goes,
was ever yet satisfied with his business
year after year - But if batches
of Concupallies, supplied for the women,
are sent round to select & reject,
and make capital out of the power
conferred to them; and if six
Concupallies live only three days
a week instead of six, to the duty
of supervising the deeds of these
Concupallies, how easy to under-
stand how present difficulties
have arisen.

I am quite aware that special
agency in aid of the M. Com's was
unavoidably necessary for the
publication of the required lists;
but ~~the~~ ^{the} Concupallies were
not, being then, proper media
for bringing before the M. Com's
the information they had to
procure - Still, as the thing has
been done and the facts are now
set that special assistance
is wanted to keep matters quiet,
I am unable to suggest any
better course than that which
is proposed in the accompanying
memo. from Mr. Linn.

A Committee formed, as suggested,
of ~~the~~ ^{the} M. Com's, at least

and Mayor & Mayor would, I feel
satisfied, carefully analyze the
parts of the bill which are considered
objectionable, & lay before the
valuable proprietors for their
amendment - There would be
brought into the Legislature
Council when it meets, some 3
months hence, after being put
into proper legal shape by the
Legal Secretary, Mr. O'Connell.
Among others, the attention
of the Council should be drawn to the wording
of Section 63 which leaves it doubtful
whether an appellant to the Bench
of Masters can be heard against his
inclusion in any class whatever
declared liable to taxation, or against the
amount demanded from him, or
on both points.

W.D.

No 671 of 4 July 1866

In the above letter
the Municipal
Council for the Town
of Madras report
the difficulty they
experience in ad-
dressing & ferrying
the duty on Arts,
Trades & under
Act IX of 1865 (Ma-
draz and report
that pending the
view on (a motion
they propose to
Sch. I of the Act,
the collection of
this duty may be
suspended and
the charge for the
Low Police be remitted

WRL

During the current
year.

The Com^{rs} state
that although they
have been engaged
in these assessments
for 3 days in each
week since Jan^y
last, they have as
yet made only
4285 assessments
and they do not
anticipate being
in a position to
complete the as-
sessments for the

whole town before
the end of the year.
And when this
fact is pointed
out, they apprehend that

the result will be
many cases of
disturbance which
in the probability
will lead to riot.

The principal reason
that the difficulties
which the Com^{rs}
experience - so far
as they may be
caused by any
defect in the law
itself, cannot only
be remedied by the
Legislature - The
fact here is that the
power of obtaining
either the Act or
its schedules.

The principal
difficulty is
to admit that the
difficulties mentioned

by the Court are
back as far as
the adoption of
the measure they
be commended.

The assessment
and collection of
a tax which falls
upon a large num-
ber of persons in
any of the lower
orders - must nat-
urally be a trouble-
some & laborious
operation, especially
in its first intro-
duction. A number of
attribution - mis-
takes & miscon-
ceptions on the part
of the people to employ
the tax.

applied - then to
show it is intended
to apply.

but these with the
minimum as expe-
rience is deficient.

The Tax is certainly
not burdensome
the rate on the lowest
class in the Schedule
being only 5% annu-
per man -

And the object ~~of~~
which the recent
a deliberation has
been imposed
is just & equitable.

Under these cir-
cumstances of the
present case, for a
moment, entertain
the proposal of the
Court. If it should
unfortunately happen
as the Court seem to
anticipate that the

with permission
besting of large
portion of their time
to it in the district
and in playing a
careful little game

W.D.
Shaw

Gravel

have sufficient confidence
in the
and S. D. ...

by completing the
schedule of persons
liable to taxation
by enforcing it on those
who are ~~the best of~~
them in their judgment
capable of payment and
incarcerating the poor
individuals in the V.
days in conformity with
the laws granted to
the Municipal Commission
by section 20 of the act.
In carrying out this duty
the Municipal Commission
are expected to
devote all the time to it
which can be spared
for other special business
even should that exceed
the number of three days
per week which they
appear to consider an
unusual exertion and to
employ an agency in
drawing the list of persons
liable to taxation which

Public Department
A. B. P.

Proceedings of Govt.

Dated 4th July 1867.
No. 161 of 1867.
" " 378 of "

Passing orders on the
letter from the Municipal
Commissioners Madras
bringing to notice their
objections in regard
to the levy of the taxes on
Trades and Callings in the
Presidency. —