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MADRAS RECORD OFFICE.

Government of Madras.

Rudie DEPARTMENT.

G.O. No.	1040	Press Mis.
Dated	23-8-1867.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Department,
23rd August 1867.

No. 179. Read the following Proceedings of Government in the Judicial Department, dated 9th August 1867, No. 1287.

Communicating a report by the Joint
Magistrate of certain disturbances at
Vellore, consequent on the imposition
of the Municipal and License taxes. } (Vide Proceedings, Judicial Department,
dated 9th August 1867, Nos. 98 & 99.)

No. 180. ORDER THEREON, 23rd August 1867, No. 1040.

To be recorded.

(Signed) R. S. ELLIS,
Acting Chief Secretary.

No. 98. Read the following letter from W. H. COMYN, Esq., Acting Joint Magistrate of North Arcot, to the Acting Chief Secretary to Government, Fort Saint George; dated Vellore, 30th July 1867, No. 143.

I have the honor to report, for the information of Government, that, owing to a disaffected state of feeling among the merchants and bazaarmen of Vellore, all the shops were closed on Sunday, and business operations were completely suspended on that day and during the whole of yesterday.

Causes.—2. The real cause of this movement, from the inquiries I have made at the outbreak, and subsequently, is the taxation which has lately been imposed upon the people resident in Vellore under Act XXI of 1867, coupled with the taxes about to be levied on houses under Section 37, and on trades, professions, &c., according to Schedule A of Act X of 1865. The circumstances connected with these taxes I shall more fully detail hereafter.

3. To the above causes several real or pretended grievances have been added by the merchants as a pretext or excuse for closing their bazaars.

These are—(1). The removal by the Municipal Commissioners of a bandy pettah or cart-stand opposite to, and within easy distance of, the chief grain marts (which was an eyesore to every person entering Vellore, and an intolerable nuisance to the neighbourhood) to a vacant plot of ground on the north side of the Fort, and consequently to a greater distance from the grain marts.

(2.) The restrictions which had been placed upon the celebration of marriage processions and other ceremonies, accompanied by beat of tom-tom, &c., in the public streets, by order of the late Joint Magistrate, Mr. Barlow, who required that in all such cases ten days' notice should be given.

(3.) Restrictions lately placed upon the erection of pandals in front of Native houses during festivals, &c., by order of the Municipal Commissioners.

Object of the Merchant.—4. The object of the merchants and bazaarmen in closing their shops, I am convinced, was to frighten us into a suspension of the operation of the Municipal Act (X of 1865) in this town, or even its entire abrogation. They quote as a precedent the result of a similar demonstra-

* Vide Government Proceedings and Notification 10th January 1854.

tion in 1854,* which, however, was more protracted in point of time and more serious in nature than the present one, though the object in view was precisely the same. This was openly stated to be their object by the merchants, and there is no other way of accounting for their obstinacy in keeping their shops closed, obviously against their own interests, and at their own risk.

5. I will now proceed to state what took place. I first received intimation of the shops being closed at about 10 o'clock on Sunday morning. Colonel Kempster, the Officer Commanding the 6th Regiment, Native Infantry, also wrote to me about that time, stating that no rice was to be purchased in the bazaars. The Tahsildar Pillai Muttu Pillai, and Town Sub-Magistrate Arnachellayer, both assure me that they knew nothing whatever of the matter until Sunday morning after the shops were shut. It is true the Tahsildar had only returned from the Taluq on Friday evening, but the Sub-Magistrate who was stationed here, and was in daily intercourse with the people, should have known something about it. It seems to me,

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9th August 1867.

15. This morning, however, as I have already informed Government by telegram, I convened a monster meeting at my house; all the chief merchants and bazaar-men to the number of 300 being present, and after some debate, they agreed in a manner as sudden as it was unanimous to open their bazaars, which they did immediately afterwards; and now tranquillity reigns in the bazaars, and affairs have assumed their usual aspect.

16. I need not swell this already lengthened report by a recapitulation of the arguments made by me to effect this object. Should the Government, however, desire it, I am ready to report more fully on this point; sufficient to say that I conceded nothing beyond this, that any reasonable complaint which the merchants had to make should receive due consideration.

17. I may, however, mention that the objection to the License tax was withdrawn. The people know that arguments against it are futile, but they are also aware that, under Section 4 of Act X of 1865, it is optional with the Governor in Council to extend the Towns' Improvement Act to any town, and hence their notion that there is a loophole for escape from taxation under this head.

18. The License tax really affects a very small minority only of the population of this town. That but slight objections are really entertained to it is shown by the very few appeals made against the Tahsildar's assessment; at the same time, I have no doubt but that the discontent has been augmented by both taxes coming together.

19. I trust that the Government will not consider that I in any way wish to disparage the efforts of the Municipal Commissioners, when I proceed to show the exact state of affairs connected with the Commission, as I found them on joining the Commission the other day on my return from Chittoor, so far as this state of affairs serves to illustrate and account for the present state of feeling prevalent among the people.

20. No collection has been made under the Municipal Act for the past half year, except by the levying of tolls under Section 50; of taxes on carriages, &c. under Section 57; and by registration of carts under Section 65 of the Act. The great bulk of the townspeople, therefore, have been practically exempt from taxation during the past half-year, and the Municipal funds have been almost entirely derived from outsiders.

21. The Commissioners, however, issued notices under Section 41, but no mention was made in these notices that the amount to be levied should be paid up, before appealing against the assessment; consequently on the day fixed for appeals (the 27th instant) the people were told their appeal was inadmissible, unless the amount to be levied was paid up, as provided in Section 70 of the Act. This intimation no doubt was one of the causes which led to the discontent, and as the people have to be assessed for the half-year, which ended on the 30th April, as well as for the half-year, commencing from that date, they doubtless feel that they are being heavily taxed. Had the taxes on houses, professions, and the like been levied at the beginning of this year, there would have been no trouble whatever.

22. Being a stranger to the place, and knowing so little personally of the inhabitants and their circumstances, I am unable to come to a decided conclusion just now, whether they have been assessed too heavily or not; nor can I, for the same reason, be expected to possess such influence with the people as I should have, had I been resident among them for a longer time: no money has been collected as

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yet on houses, trades, &c., but from the amount with which they have been assessed. I can hardly think that the people have any just ground for complaint. This amount, which was assessed entirely by Native members of the Commission, falls far below that which it was proposed to levy for the year 1867-68, as will be seen by the accompanying Comparative Statement.

23. It is much to be regretted that, as in the year 1854, when similar disturbances took place, in the present case also those Native members of the Municipal Commission who possessed shops and bazaars countenanced the movement, and placed themselves in opposition to the carrying out of the very Act, under which they were appointed Commissioners, by setting a bad example in keeping their shops shut: and it may be a significant fact that two of the Native Commissioners, Ramaseshayer and Veerasami Chetty (both being influential merchants), have but very recently tendered their resignation as Commissioners.

24. I have received numerous signed petitions from the merchants and others, but have declined for obvious reasons to forward to Government their petition for the cancelment of the Government Notification, extending the Towns' Improvement Act to this town. The minor grievances mentioned in paragraph 3 of this report I shall be able to settle in my Magisterial capacity, or in communication with the other Municipal Commissioners. The settlement of Municipal taxation must be worked out assiduously and carefully by the Municipal Commissioners themselves.

25. I venture, in conclusion, to express a hope that Government will excuse the length and prolixity of this report, but it has been my object to lay the matter fairly before them, so that they may be able to view it in all its bearings.

COMPARATIVE STATEMENT showing the estimated receipts of the Vellore Municipality for the year 1867-68, as originally proposed, and subsequently assessed by the Commissioners under Schedule A, and Section 37 of the Act X of 1865.

Items.	As proposed.			As assessed.		
	No.	Amount.		No.	Amount.	
		RS.	A. P.		RS.	A. P.
Rates upon Arts, &c., under Schedule A—	1	50	0 0	1	50	0 0
Class I	50	1,250	0 0	9	225	0 0
Class II	310	3,720	0 0	96	1,152	0 0
Class III	300	1,800	0 0	287	1,722	0 0
Class IV	2,000	4,000	0 0	757	1,514	0 0
Class V	7,100	5,500	0 0	7,140	5,211	6 0
Rates on Houses, &c., Section 37						
		16,320	0 0		9,874	6 0

(Signed) W. H. COMYN,
Acting Joint Magistrate.

VELLORE, 30th July 1867.

No. 99. ORDER THEREON, 9th August 1867, No. 1287.

From the foregoing correspondence it appears that, at the instigation of the principal shopkeepers at Vellore, the shops throughout the town were closed during

two days, the 28th and 29th ultimo; that disorderly crowds assembled and resisted the attempts of the Magistrate, aided by the Police, to disperse them; and that upon arrests being made stones were thrown at the Joint Magistrate and Police, and an attempt was made to rescue the prisoners.

2. The Police were able to restore public peace before any serious riot occurred, and it was not necessary for the Military to interfere, although at the request of the Magistrate they were in readiness had their services been required.

3. The cause of this disturbance of the public peace is reported to be the dissatisfaction caused by the simultaneous imposition of the License Tax under Act XXI of 1867, and of the tax on arts, trades, and professions under Act X of 1865, the Towns' Improvement Act; but the principal opposition was against the Municipal Act, and the crowds endeavoured by clamour to obtain its withdrawal.

4. A similar disturbance, promoted as in this instance by the leading shopkeepers and traders, occurred in 1854, when a voluntary Municipal Tax was introduced under Act XXVI of 1850. This Act was subsequently withdrawn, and the townspeople would seem to have thought that on the present occasion their turbulent behaviour would have led to the provisions of Act X of 1865 being similarly held in abeyance.

5. The circumstances are, however, entirely different. In 1854 Municipal taxation was voluntary, and there was no doubt that in 1854 there was no general wish for the introduction of Act XXVI of 1850.

6. At present Vellore, a large and flourishing town, has been brought under the general law for the establishment of Municipal corporations and Municipal taxation throughout the Presidency. The Acting Joint Magistrate acted with perfect propriety in refusing to hold out any expectation that Act X of 1865 would cease to be applied to Vellore, and the Governor in Council directs that Mr. Comyn, as President of the Municipal Commission of Vellore, will take steps to ensure the vigorous prosecution of the assessment and collection of the Municipal taxes; being careful at the same time that the provisions in the Act for the hearing of appeals are duly observed. Mr. Comyn will also proceed with the assessment of the Imperial License Tax, but as a reference has been made to the Government of India as to whether the provisions of Section 4 of Act XXI of 1867, under which payments of Municipal License Tax are, under certain conditions, to be deducted from the payments made under the Imperial License Tax, are to be extended to the Municipalities in the provinces, the actual collection of the Imperial Tax may be delayed until the receipt of a reply to the reference made to the Government of India.

7. The acknowledgments of Government are due to Mr. Comyn for the discretion and energy he has shown in suppressing, with the assistance of Lieutenant Blair and the Mofussil Police, the disturbance of the public peace at Vellore.

8. The Governor in Council considers also that very great credit is due to the Police, under the able direction of Lieutenant Blair, for their conduct on this occasion.

9. Mr. Comyn will report to the Government the names of those Municipal Commissioners who, in his opinion, have by their behaviour on this occasion shown themselves unworthy of the trust reposed in them. Mr. Comyn will also submit,

through the President, the names of persons fitted to succeed to any vacancies that may be created.

10. The Government conclude that a copy of Mr. Comyn's report has been forwarded to the Magistrate of the District.

(True Extract).

John D. S. S. S.
Acting Chief Secretary.

To the Magistrate of North Arcot.
" Joint Magistrate of North Arcot.
" Inspector General of Police.
" Military Department.
" Revenue Department.
" Public Department. ✓

list of 27 Aug.

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