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MADRAS RECORD OFFICE.

Government of Madras.

Police DEPARTMENT.

G.O. No.	114	Press ~~Mis.~~
Dated	1-2-	1867.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
1st February 1867.*

Read the following papers :—

- No. 1. From the President of the Municipal Commission, Mangalore, to the Chief Secretary to Government, Fort Saint George ; dated Mangalore, 13th December 1866, No. 1.

I have the honor to request the Government will be pleased to favor me with instructions on the following point, and which has been raised in connection with the introduction of Act X of 1865 (Towns' Improvement Act).

2. The British India Steam Navigation Company and the Bombay Coast and River Steam Navigation Company have both permanently established Agencies at this Port, and are, I conceive, in fairness and equity, liable to the Tax, as Joint Stock Companies, for, and on account of, the profits they derive from their Agencies here. The Agents, however, contend that they are *not* liable, as the Companies pay a similar tax at Madras, and they claim the benefit of the exemption provided in the latter part of Section 46 of the Act.

3. In my judgment, however, this provision does not apply : 1st, because the Tax at Madras is raised under an altogether different, though somewhat similar, enactment; and 2ndly, as the rate at Madras is chargeable upon the fixed capital of the Companies, and not on their local profits. The question is, however, one of general importance, and as it will doubtless be raised elsewhere, I beg to request the Government will be good enough to favor me with an authoritative decision on the subject.

Referred for the opinion of the Advocate General.

FORT SAINT GEORGE, (Signed) A. J. ARBUTHNOT,
4th January 1867. Chief Secretary.

- No. 2. From the Acting Government Solicitor, Madras, to the Chief Secretary to Government, Fort Saint George ; dated Madras, 7th January 1867, No. 9.

I have the honor to acknowledge the Order of Government noted in the margin, requesting the Advocate General's opinion as to the liability of the

Dated 4th January 1867, and made on letter from the President, Municipal Commission, Mangalore, to Government, of 13th December 1866, No. 1.

established Agencies at Mangalore of the

British India Steam Navigation Company and the Bombay Coast and River Steam Navigation Company to pay Tax under the Towns' Improvement (Madras) Act, No. X of 1865.

2. I submitted the matter for the consideration of the Acting Advocate General, with whom I have also conferred ; and

3. I now forward a copy of the Opinion he has given, and likewise return the Order above noted.

OPINION.

I am of opinion that neither the British India Steam Navigation Company nor the Bombay Coast and River Navigation Company can resist an assessment in Mangalore, under Act X of 1865, on the ground that they are already assessed in Madras under Act IX of 1865, Section 46

Proceedings of the Madras Government, Public Department,
1st February 1867.

of Act X only applies to assessments under that Act. A plea that the Company had already paid tax in Vizagapatam would be valid.

5th January 1867.

(Signed) J. D. MAYNE,
Acting Advocate General.

(True Copy).

(Signed) H. J. BROCKMAN,
Acting Government Solicitor.

No. 3. ORDER THEREON, 1st February 1867, No. 114.

Ordered that a copy of the Advocate General's Opinion be furnished to the Magistrate of South Canara.

(True Extract).

Chief Secretary.

To the Magistrate of South Canara.
,, Advocate General.

Rd. J. H. Burns.

Opinion

I am of opinion that neither the British India Steam Navigation Company nor the Bombay Coast and River Navigation Company can resist an assessment in Mangalore under Act X of 1865 on the ground that they are already assessed in Madras under Act II of 1865. Section 46 of Act X only applies to assessments under that Act. A plea that the Company had already paid tax in Vizagapatam would be valid.

Signed / John D. Mayne
Ag. Adv. Gen.
Jan 5/67.

For copy /
H. J. Brockman.
Ag. Govt. Solr.

The

Locality of the cave which
opened at Mangalore of the
British & Arabian Navigation
Company and the Doubling boat
and their steamer navigation
company to Mysore under the
Grand Dischargemen (Madras)
No 10 X of 1865.

(Copy)

Opinion of the Acting Secy.
to the Secy. General.

Enclosure in No 9 from the Secy.
General to the Secy. General to the
Secy. General 1865.

Nov 1st 1865. 11/11/65. A. 2.

Adm. Secy. 23/10/65

11/10/1866

11/10/1866

Mangalore 13th Decr 1866.

From

W. M. Cadell Esq^r
President of the Municipal Commission
Mangalore.

To The Honble A. J. Arbuthnot
Chief Secretary to Government,
Public Department
Fort St George.

Sir

I have the honor to request the Govt
will be pleased to favor me with instructions on
the following point, and which has been raised
in connection with the introduction of Act X of
1865 Towns Improvement Act.

2. The British India Steam Navigation
Company and the Bombay Coast & River Steam
Navigation Company have both permanently
established agencies at this Port, and are I
conceive in fairness & equity liable to the Tax
as Joint Stock Companies for & on account of
the profits they derive from their agencies here.
The Agents however contend that they are not
liable as the Companies pay a similar tax
at Madras, and they claim the benefit of
the exemption provided in the latter part of
Section XLVI. of the Act.

3 In my judgment, however, this

provision does not apply, 1st Because the Tax
at Madras is raised under an altogether different
though somewhat similar enactment, and 2^d As
the rate at Madras is chargeable upon the
fixed capital of the Companies and not on
their local profits:—the question is however one
of general importance, and as it will doubtless
be raised elsewhere, I beg to request the Govt
will be good enough to favor me with an
authoritative decision on the subject—

I have the honor to be,

Sir

Your most obedient

Wm. H. H.

President,
Municipal Commission

Received for the
 opinion of the Advocate
 General.
 Wm. H. Brewster }
 4 Dec 3, 1867 }
 Chas. S. Huntington.
 1867.

