

MADRAS RECORD OFFICE.

Government of Madras.

Public **DEPARTMENT.**

G.O. No.	1604	Press ~~Mis.~~
Dated	19-12-1967.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
19th December 1867.*

No. 170. Read the following letter from the Adjutant General, to the Secretary to Government, Military Department, Fort Saint George; dated Fort Saint George, 6th December 1867, No. 669.

I have the honor, by order of the Commander-in-Chief, to request you will submit to the Right Honorable the Governor in Council the accompanying representation from Lieutenant Colonel G. Smart, Madras Local Service, begging for exemption from tax for one horse and carriage, such being required for the due performance of his duty.

2. The case of Officers, whether of the Staff Corps or Local Service, doing general duty, differs in no respect from that of Officers doing Regimental duty, save that the former draw no Staff emoluments, and it would appear that the words "*and Officers doing general duty*" were unintentionally omitted when the Act was framed.

3. Lieutenant General McCleverty, therefore, requests that the favorable consideration of Government may be extended to all Officers in a similar position to that of Lieutenant Colonel Smart.

From Lieutenant-Colonel G. SMART, Madras Local Service, to the Adjutant General, Fort Saint George; dated Madras, 30th November 1867.

On the 26th instant, I requested the Municipal Commissioners, Madras, to inform me whether, under the Municipal Act for 1867, I was not, in common with Officers doing Regimental duty at the Presidency, entitled to claim exemption from tax for one horse and one carriage, and at the same time requested that, in the event of doubt existing on the point, the matter might be referred for the decision of Government.

2. I received a reply, to the effect that there is nothing in the Act that the President is aware of under which I can claim exemption from paying tax on any horses and carriages owned by me; that Staff Corps Officers and Officers doing Garrison duty, and not attached to Regiments, have always had to pay tax on their vehicles and animals; and that this is not a case for reference by the President to Government, but that I might refer the question if I chose.

3. I have, therefore, the honor to request that you will be so good as to submit this my application to His Excellency the Commander-in-Chief, with the view, should he approve, of its being forwarded for the decision of Government.

4. I pointed out to the Municipal Commissioners that, as I am doing general duty at the Presidency, it appeared to me that my case is analagous to that of an Officer doing Regimental duty, and that, doubtless, the fact, that, whilst so employed, I receive less allowances than a Field Officer of my rank doing Regimental duty would have due weight in influencing the decision to be arrived at.

5. The reply to which I have alluded would appear to be the sole opinion of the President of the Commission, the subject not having apparently been submitted for the consideration of the Municipal Commissioners at large, and I may further bring to notice that, although no mention is made in the Act of Officers doing general duty being exempted from paying the tax on one carriage and one horse, still I conceive that, if the spirit of the Section on the subject is taken, the intention of the Legislature must likewise have been to exempt Officers doing general duty, inasmuch as they, from the nature of their duties are obliged to keep a horse and carriage, and, moreover, as far as Field Officers are concerned, they draw considerably less allowances than their more fortunate brother Officers doing Regimental duty, the object of exempting whom would appear to have been that their duties oblige them to keep a horse and carriage, on which they are ill able to afford to pay a tax.

*Proceedings of the Madras Government, Public Department,
19th December 1867.*

6. Should it, however, appear to His Excellency that, when framing the Act, the omission of the words "and Officers doing general duty" from the Section was a mere oversight, I trust that it may be brought to notice, with a view to rectification.

Transferred to the Public Department.

FORT SAINT GEORGE,
12th December 1867.

(Signed) H. MARSHALL, Major General,
Secretary to Government, M. D.

No. 171. ORDER THEREON, 19th December 1867, No. 1604.

The Governor in Council is unable to interfere with the decision of the Municipal Commissioners in the matter to which the correspondence above recorded has reference.

2. The exemption of Officers doing general duty from the tax on carriages and horses will be considered when Act IX of 1867 comes under revision.

(True Extract).

Chief Secretary.

To the Military Department.

„ Legislative Department.

„ President, Madras Municipal Commission.

Exd. J. H. Burns.

*Colonel Smith claims to
be exempted, as an Officer
doing general duty from
the payment of Municipal
tax on a horse & carriage
is reasonable. for he is
not in a better position
than an Officer doing
Regimental duty who
is by the Act exempted
No provision is made in the
case is made in the
Municipal Act and
I doubt if Govt can
interfere Plh*

*I think that an order
will be passed*

to the effect that
the "officer" mentioned
in the letter is not provided
for by the letter
and that the fact
are satisfied that the
commission is to be made
officer during general
duties, as not holding
staff appointments
and that the minister
has the ministerial (and
not the ministerial) a sound
discretion in making this
arrangement for giving in
the house a new minister.
The distinction between the
Legislature is made in
the case of a minister
officer employed on the staff
and drawing staff salaries
and Regimental officers.

The case of officers doing
general duties & drawing
no staff salary was not
thought of.

(36)
The omission from the Section of mention of
military officers doing general duties may have been
unintentional, and may be remedied by amending the
Act. But until that is done, I doubt the propriety
of interfering in any way, & would refer to the fact
the Government is in a position to express regret that the Government
as the law stands, have no power to rectify
matters. - I may add that whatever recommendation
the Government might make to the Municipal Council in favor
of exempting from taxation the class of military
officers, ought to be wholly ineffectual, because
the Municipal Council have no power to make any
exemption whatever, unless they rest it on the
plea of poverty - a plea, I apprehend, that Mr.
Col. Stuart would not wish to prefer. See
the latter part of Section 33 of the Act. W.D.H.

I agree that we should not recommend
amendment to the Municipal Commission which
they are not bound to obey unless they might
conscience if their duty to disobey. If the
officers in the field are not exempted
by law we may say that they are not exempted.

to the effect that
the "officers"
are not provided
for by the letter
of the law
are satisfied that the
provision of the
officers doing general
duties, is not holding
staff appointments
and that they consider
that the Municipal Council
should exercise a sound
discretion in exempting
such officers from paying for
the horse & car service.
The distinction should be
Legislative is another
distinction was between
officers employed on staff
and drawing staff salaries
and the Municipal Officers

the case of officers doing
general duties & drawing
no staff salary was not
thought of.

(36)
The omission from the Section of mention of
military officers doing general duty may have been
unintentional, and may be remedied by amending the
Act. But until that is done, I don't see the propriety
of interfering in any way & would refer to the fact
that the law as it stands, leave no power to exempt
matters. - I may add that whatever reasons
the Council might make to the Municipal Council in favor
of exempting from taxation the class of military
officers, would be wholly ineffectual, because
the Municipal Council have no power to make any
exemption whatever, unless they rest it on the
plea of poverty - a plea, I apprehend, that the
Council would not wish to prefer. See
the latter part of Section 33 of the Act. W.D.H.

I agree that we should not recommend
amendment to the Municipal Commission which
they are not bound to obey which they might
even do it their duty to disobey. If the
officers in L.C. (Municipal) are not exempted
by law we may regret that we cannot help

that is my humble judgment
by an amendment of the Act.

The duties of officers on general
service are known to each that
if they keep a horse & carriage
it must surely be chiefly for
private convenience. They can
ride once or twice a week
to the duties with which they
are necessarily charged.

By my order

Wm. M. M. M.

Wm. M. M. M.

No. 669.

From

The Adjutant General

To,

The Secretary to Government
Military Department
Fort Saint George

Sir

I have the honor by order of the
Commander in Chief to request you will submit
to the Right Honorable the Governor in Council
the accompanying representation from Lieut. Coll.
G. Smart Madras Local Service, begging for
exemption from Tax for one horse and Carriage such
being required for the due performance of his duty.

2. The case of Officers, whether of the
Staff Corps, or Local Service, doing General duty,
differs in no respect from that of Officers doing
Regimental duty, save that the former draw no
Staff emoluments, and it would appear that the
words "and Officers doing General duty" were inadvertent-
ly omitted when the Act was framed.

3. Lieut. General M. C. M. M. there-
fore requests that the favorable consideration of
Government, may be extended to all Officers in
a similar position to that of Lieut. Coll. Smart.

Adjutant Genl. Office
Fort Saint George
6th December 1867.

I have the honor to be
Sir
Your Obedient Servant

Wm. M. M. M. Colonel
Adjutant General.

P. 4-254 August 1867 No 753-56

For the Hon^{ble}
Lt. Governor
Transferred to the
Public Department

Transferred to the
Public Department

Office
1867 Department
No 6367

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to the
Public Department

19 Decr 1867 No 1604-

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No 6367

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Public Department
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Public Department
No 6367

The Governor in Council is much
to interfere with the decision of the
Municipal Commission in the matter
to which the correspondence above
referred has reference.
The transcription of officers doing
general duty from the tax on survey
and horses will be considered when
set off of 1867 comes under revision.

W. H. C.

C/S
1867

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