

1. Number of pages. 14
2. Date of repair. 2-2-37
3. Initials of Referencer
M.H.O. 1-20,000-10-10-25
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MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No. 1369	Press Mis.
Dated 17-7-1937	

Not to be folded or roughly handled

14
2-2-37

Proceedings of the Madras Government, Public Department,

17th September 1869.

No. 117. Read the following letter from the President of the Municipal Commission, Vellore, to the Chief Secretary to Government, Fort Saint George; dated Chittoor, 31st August 1869, No. 51.

In his letter of the 2nd July last, the Vice-President of the Municipal Commission of Vellore brought to my notice that the Madras Carrying Company had, after paying the tax to which they were assessed by the Commissioners for the half-year ending 31st October 1869, appealed against it under Section 46, on the ground that they had already paid the tax at Coonoor, and were consequently exempt from demand in any other Municipality. The Vice-President at the same time stated that it was the desire of the Commissioners that a reference should be made to Government as to whether, under the provisions of the Act, a Company like the Madras Carrying Company, having Agencies in several Municipalities, could be held to be liable to payment of the tax only in one of them.

2. In reply, I wrote* to say that, in my opinion, the Madras Carrying Company would be entitled to the exemption they claimed, if they had been taxed

* Letter, dated 10th July 1869, No. 200.

under Class I. of the Schedule annexed to the Act; and that, in like manner, they would be exempt from demand even if only assessed under Class II. if they had been taxed at Madras or Ootacamund on the total profits made by their Agencies at the several Municipalities. On the other hand, I observed that, if the Company had been assessed on the profits derived from their Agency at Vellore only, they would not be entitled to exemption, and would have to pay the tax to which they had been assessed.

3. In reply, the Vice-President now informs† me that the Madras Carrying Company were assessed under Class II. on

† Letter, dated 28th July 1869, No. 167.

the profits supposed to be derived from the Vellore Agency, and begs, by desire of the Commissioners, that the question be submitted to Government for decision.

4. I have the honour, accordingly, to request that Government will be pleased to pass orders on the subject.

No. 118. ORDER THEREON, 17th September 1869, No. 1309.

Resolved that the Municipal Commissioners for the town of Vellore be informed that the Government decline to advise them on the decision which they should pass on the appeal preferred to them by the Madras Carrying Company.

(True Extract.)

Actg. Secy. to Govt.

To the President of the Municipal Commission, Vellore.

1051

North Street

Magistrate's Office

Chittoor 31st August 1869.

From,

J. D. Robinson Esq. ³

President of the Municipal Commission

To,

Vellore

The Honorable R. S. Ellis C.B.

Chief Secretary to Government

Fort Saint George
Sir

In his letter of the 2nd July last, the Vice President of the Municipal Commission of Vellore brought to my notice that the Madras Carrying Company had, after paying the tax to which they were assessed by the Commissioners for the half year ending 31st October 1869, appealed against it under Section 46, on the ground that they had already paid the tax.

Book of 1869

PUBLIC.

26

THE PRINCE OF THE HUNT-

CIPAL COMMISSION

Vellore

Dated September, 17th.

Recd.

Recd.

G. O. 17th September 1869, No. 1309.

RECEIVED

NO. 17.110.

Informing the Commissioners that Government decline to advise them as to the decision which they should pass on the appeal preferred to them by the Madras Carrying Company.

tax at Coonoor, and were consequently exempt from demand in any other Municipality.

The Vice President at the same time stated that it was the desire of the Commissioners that a reference should be made to Government as to whether, under the provisions of the Act, a Company like the Madras Carrying Company, having agencies in several Municipalities, could be held to be liable to payment of the tax only in one of them.

2 In reply, I wrote to say that, in my opinion, the Madras Carrying Company would be entitled to the exemption they claimed if they had been taxed under Class I of the Schedule annexed to the Act; and that, in like manner, they would be exempt from demand even if only assessed under Class II if they had been taxed at ^{Madras}

Letter dated 10th
July 1869
No. 200.

Letter dated
28 July 1869
No. 167.

Madras or Polacumund, on the total profits made by their agencies at the several Municipalities. On the other hand, I observed that, if the Company had been assessed on the profits derived from their Agency at Pollore only, they would not be entitled to exemption and would have to pay the tax to which they had been assessed.

3. In reply the Vice President now informs me that the Madras Carrying Company were assessed under Class II on the profits supposed to be derived from the Pollore Agency, and begs by desire of Commissioners, that the question be submitted to Government for decision.

4 I have the honor, accordingly, to request that Government will be pleased

pleased to pass orders on the subject.

I have the honor to do,

Sir
Your most Obedt. Servt

I am Sir

President

of the Municipal Commission

Vellore

North Arcot

Magistrate's Office

Chittoor 31st August
1869

To

The Honorable R. S. Ellis Esq.

Chief Secretary to Government

Fort Saint George

Encl

no 1308 - 17 Oct/89.

Recd that the
Municipal Commissioner for the
Town of Helston has informed that
he will advise them on the
proposed purchase of the
land which is the subject
of the application for the
purchase of the land by the
Municipal Council.

W. H. L.

17/20 Sept. 1889

To the President of the Municipal Council.
Helston, 17/20 Sept.

17/20 Sept.
1889 & 11/8

For the Clerk

From

The President of the

Municipal Council

Helston

To the Chief Clerk to

the Town of Helston

17/20 Sept. 1889

Recd. 17/20 Sept.

1889

17/20 Sept. 1889

the subject of the purchase

of the land which is the

subject of the application

for the purchase of the

land which is the subject

of the application for the

purchase of the land which

is the subject of the application

Public Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the

President Municipal
Commission, Vellore.
(Here enters 31st August 1869)

Order thereon September 1869

Govt. of 1869 Madras.
Public

The Presd. Muni. Comm.
Vellore.

Recd. Sept. 17.

Recd.

G. O. 17 Sept. 1869, No. 1309.

Nos. 117, 118.

Informing the Comm.
that Govt. decline to advise
them as to the decision
which they should pass
on the appeal preferred
to them by the Madras
Carrying Company.

In the foregoing
letter the Municipal
Commissioners for the
town of Vellore solicit
the decision of Govern-
ment as to whether under
the provisions of Act X
of 1865, the Madras Car-
rying Company having
Agencies in several
Municipalities could
be held to be liable

I have the honor to acknowledge the receipt of your letter of the 17th inst. and in reply to inform you that the Government have declined to advise you as to the decision which you should pass on the appeal preferred to you by the Madras Carrying Company. The matter is now left to you for your consideration.

over

to

to payment of the tax only in one of them.

His Excellency the Governor in Council is of opinion that they cannot be held to be so liable. Every Agency of the Carrying Company established within a Municipality derives, it is presumed, certain profits by its own operations within that Municipality, & becomes therefore fairly liable to taxation upon such profits.

2. The provisions of Section 46 of the Act above referred to apply, it seems to

I do not think the Govt. should charge them ^{clerk} with the duty of construing the law for Municipal Councils. We might, if we so do, find ourselves in this position of having our opinion ignored by the Councils acting in Appeals under Section 69. -

8 Sept 1889. W. O. H.
J. A. A.

Government to any person who has paid the rates prescribed in Schedule A. for a specific period in one Municipality, and has, during that period, changed his residence to any other Municipality. Such person would not, of course, be required to repay the same rates.

3. In the case of the Agency of the Carrying Co. established at Vellore, no such change was effected, and there is, therefore, no ground for exempting it from the payment of the rates to which the Vellore Municipality has a legitimate claim.

4. The Madras Carrying Company should be informed that

1. Number of Pages
2. Date of repair 2-2-8
3. Initials of Referencer

M.R.O. 1-39,000-10-10-20

MADRAS RECORD OFFICE.

Government of Madras.

Police DEPARTMENT.

1313

G.O. No.

1333

Press
Mis.

Dated

18-9-1918

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