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MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	414	Press Mis.
Dated	29-3-	19 1871

Not to be folded or roughly handled

No. 133. Read the following letter from Mr. S. BATES, Madras Carrying Company, to the Chief Secretary to Government, Fort Saint George, dated Madras, 8th March 1871 :—

I have the honour to ask you to be good enough to lay before His Excellency the Governor in Council the following representation regarding the working of the Towns' Improvement Act, No. X. of 1865, as applied to this Company in some of the towns in the Mofussil, and beg that the several hardships complained of herein may be favourably considered, and, if possible, that a remedy may be applied.

1st.—Tax on Arts, Professions, Trades, and Callings.

2. The Madras Carrying Company have many small Agencies in up-country towns: one in Negapatam, another in Palghaut, a third in Calicut, a fourth in Salem, and others to the number of over thirty in different parts of the Presidency.

3. The business carried on by these Agencies is chiefly to collect goods from the towns and villages, and cart them to the nearest railway station, and in like manner to receive goods from the Railway Company at the several stations and cart and deliver those goods to their owners in the various towns where the Company's Agents are established.

4. In Negapatam, the Company rent a place of business paying Rupees 4-8-0 per mensem, or Rupees 54 per annum; their Agent's salary is Rupees 18 per mensem; and yet the Company are now, and have been for the past three years, assessed by the Negapatam Commissioners to pay Rupees 50 per annum as a tax on trade. This amount (equal to that paid by the Great Southern of India Railway Company) has been regularly paid, and, although repeated appeals and representations have been made, the Company have never been able to get any refund or the assessment reduced.

5. Again, at Palghaut, the Company rent premises for their business on a monthly payment of Rupees 4-8-0, or Rupees 54 per annum; their Agent draws a salary of Rupees 15 per month only, and yet the Municipal Commissioners have assessed the Company to pay Rupees 25 per annum as tax on trade, which assessment has been paid, and, although several appeals have been sent in, no refund has been made.

6. I would respectfully submit that, in each of the foregoing cases, the Company should, under Schedule A of the Act, be assessed only as traders on the gross rental of their places of business.

2nd.—Tax on Carriages, Horses, &c.

7. At Calicut and Salem, the Company have four-wheeled spring trolleys, each drawn by a pair of bullocks, and used solely in the carriage of goods between the railway stations and towns.

8. The Municipal Commissioners of Calicut and Salem refuse to license these vehicles under Section 58 of the Act, Schedule C, but, under Section 51, Schedule B, force the Company to pay four Annas on each trolley every time it enters the municipal limits. This tax is simply prohibitive, and, if continued, will force the Company either to close their Agencies, or to lay by their trolleys and use the common country carts. I pray, therefore, that Schedule C of the Act may be amended at the earliest possible opportunity, to enable the Company to have their vehicles registered.

Proceedings of the Madras Government, Public Department,
29th March 1871.

9. I may here remark that, in Madras, under Act IX. of 1867, the assessment on four-wheeled trolleys on springs is Rupees 4-8-0 half-yearly, and I would respectfully submit that the tax on similar conveyances kept at up-country stations should not be more than in Madras. *At the present time, the Company are paying both at Calicut and Salem at the rate of nearly 100 Rupees per annum, as municipal tax on each of their spring trolleys.* Surely, it was never intended by Government that such taxes should be imposed by any Municipality.

No. 134. ORDER THEREON, 29th March 1871, No. 414.

Communicated to the Presidents of the several Municipal Commissions, with a view to report being made to Government on the points referred to, as regards municipal towns in which the Madras Carrying Company have established Agencies.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commissions in

B. 13/541.

Madras Carrying Company
Madras 8th March 1871

To

The Chief Secretary to Government
Fort St. George
Madras.

Sir,

I have the honor to ask you to be good enough to lay before His Excellency the Governor in Council the following representation regarding the working of the Towns Improvement Act No. I of 1865 as applied to this Company in some of the Towns in the Presidency, and beg that the several hardships complained of herein may be favorably considered and if possible that a remedy may be applied.

1st Tax on Arts, Professions, Trades and Callings.

The Madras Carrying Company have many small Agencies in up country Towns, one in Negapatnam another in Palghat, a third in Calicut, a fourth in Salem, and others to the number of over thirty in different parts of the Presidency.

The business carried on by these Agencies is chiefly to collect goods from the Towns and Villages, and cart them to the nearest Railway Station, and in like manner to receive goods from the Railway Company at the several Stations and cart deliver those goods to their customers at various Towns where they have no other establishments.

a place of business paying Rupees 4.8.0 per mensem or Rupees 54.0.0 per annum, their Agent's salary is Rupees 18.0.0 per mensem and yet the Company are now, and have been, for the past three years assessed by the Negapatam Commissioners to pay Rupees 50.0.0 per annum as a Tax on Trade. This amount (equal to that paid by the Great Southern of India Railway Company) has been regularly paid, and although repeated appeals and representations have been made, the Company have never been able to get any refund or the assessment reduced.

Again at Valghaut the Company rent premises for their business on a monthly payment of Rupees 4.8.0 or Rupees 54.0.0 per annum, their Agent draws a salary of Rupees 15.0.0 per month only, and yet the Municipal Commissioners have assessed the Company to pay Rupees 25.0.0 per annum as Tax on Trade, which assessment has been paid, and although several appeals have been sent in no refund been made.

I would respectfully submit that in each of the foregoing cases the Company should, under Schedule A of the Act be assessed only as Traders on the gross rental of their places of business.

2nd Taxes on Carriages, Horses &c.

At Calicut and Salem the Company have 4 wheeled Spring Trolleys each drawn by a pair of Bullocks and used solely in the carriage of goods between the Railway Stations and Towns.

The Municipal Commissioners of Calicut and Salem refuse to license these vehicles under Section 58 of the Act, Schedule C, but under Section 51, Schedule B, force them to pay tax as if they were private carriages.

This tax is simply prohibitive, and if continued will force the Company either to close their Agencies or to lay bye their Trolleys and use the Common Country Carts. I pray therefore that Schedule C of the Act may be amended at the earliest possible opportunity to enable the Company to have their vehicles registered.

I may here remark that in Madras under Act IX of 1867 the assessment on 4 wheeled Trolleys on springs is Rupees 4.8.0 half yearly and I would respectfully submit that the Tax on similar conveyances kept at upcountry stations should not be more than in Madras. At the present time the Company are paying both at Calicut and Salem at the rate of nearly one hundred Rupees per annum as Municipal Tax on each of their Spring Trolleys. Surely it was never intended by Government that such Taxes should be imposed by any Municipality.

I have the honor to be,
Sir,

Your Obedient Servant,

Barnard Bates
Madras Agency

12-11-1974

Public

The Postal Comm. in the several districts.

March 29.

24 March

44

135-134

Summary letter from Mr. Baker of
the Madras Company & in answer
to the submission of reports on the
working of the Town Improvement
Act as applied to the Madras Company
& in the Municipal Towns in which
the Company have established
agencies.

to the
Judge of the
Court of Appeals

J. J. J. J.

Walter Langley Langley

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1780 {
1780 {

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making a reference
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W. A. R. R.

To the President of the
 University of the
 State of New York
 Albany, N. Y.
 1880

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Commissioner of the General
Ministerial Commission, with a view to what
being made efforts at the point referred to as regards
the main above town in which the ^{Missionary} Company
Company have established agencies.

O.H.

29 March 1871 8.414