

~~Public~~ Works (189³) Department.

RAILWAY BRANCH.

G.O., No. 72 R

DATED 17th January

[Despatch Abstract.]

Bengalada - Extension Railway.

Orders of the Govt. of India in regard to the
debit of Municipal taxes on the —,
communicated to the Consulting Engineer.

==

FURTHER PAPERS.

[illegible]

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

From the Under-Secretary to the Government of India, Public Works Department (Railway Traffic), to the Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, dated Simla, 9th December 1892, No. 724 R.T.

No. 724 R.T.

I am directed to acknowledge the receipt of your letter No. 2386 R., dated the 8th October 1892, forwarding, for the orders of the Government of India, copy of a communication from the Agent and Manager of His Highness the Nizam's Guaranteed State Railway on the subject of the municipal taxes imposed by the Bezvada Municipality, and intimating that the Agent and Manager desires a reconsideration of the orders issued in Government of India letter No. 85 R.T., dated 22nd February 1892, that municipal taxes on the Bezvada Extension Railway should be debited against the amalgamated undertaking.

2. In reply, I am to say that, pending the revision of section 136 of the Indian Railways Act, 1890, the Government of India agrees in the opinion expressed by His Excellency the Governor in Council that there is nothing to prevent a Municipal Council from taking proceedings against the railway under section 103 of the Madras District Municipalities Act (IV of 1884) for the recovery of taxes and that the Government cannot by executive order restrict their legal powers in this respect.

3. With regard to the question raised in para. 2 of your letter under reply, I am to say that all revenue charges should be debited to the gross expenses of the system for division according to the agreement, and, as municipal taxes are ordinarily chargeable to revenue, the Government of India does not see any reason for modifying the decision already recorded, and, consequently, all taxes on the Bezvada extension of the nature referred to should be debited to the working expenses of the amalgamated undertaking.

ORDER—dated 17th January 1893, No. 92 R., Public Works.

Communicated to the Consulting Engineer for Railways with reference to Proceedings No. 2385 R., dated 8th October 1892.

(True Extract.)

Major, R.E.,
Offg. Under-Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
 „ Examiner, Public Works Accounts, Hyderabad.

Exd. A. D. Xavier.
Spare Copies

RAILWAY.

Govt. of {1893} Madras.
PUBLIC WORKS.

Dated January, 17th.

Recd.

Encl.

G.O., 17th Jan. 1893, No. 92 R.

JANUARY.

Bezvada Extension Railway

Orders of the Government of India in regard to the debit of municipal taxes on the —, communicated to the Consulting Engineer.

No. 724 R. T.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY Traffic

The Joint Secretary to the Government of Madras.
Public Works Department.
Railway Branch.

Simla, 9th December 1892.

Sir,

I am directed to acknowledge the receipt of your letter No. 2386 R dated the 8th October 1892, forwarding for the orders of the Government of India, copy of a communication from the Agent and Manager of His Highness the Mysore Guaranteed State Railway on the subject of the municipal taxes imposed by the Bezvada Municipality and intimating that the Agent and Manager desires a reconsideration of the orders issued

in

in Government of India letter No 85 R.T.
dated 22nd January 1892 that municipal
taxes on the Bezawada extension Railway
should be debited against the amalgamated
undertaking.

2. In reply, I am to say that
pending the revision of Section 136, of the
Indian Railways Act 1890, the Government
of India agree in the opinion expressed by
His Excellency the Governor in Council that
there is nothing to prevent a Municipal
Council from taking proceedings against
the railway under Section 103 of the Madras
District Municipalities Act, of 1884,
for the recovery of taxes, and that the
Government cannot by executive order
restrict their legal powers in this respect.

3. With regard to the question raised
in paragraph 2 of your letter under reply
I am to say that all revenue charges
should be debited to the gross expenses
of the system for division according to the

the Agreement; and as Municipal taxes are
ordinarily chargeable to revenue, the Govern-
ment of India does not see any reason
for modifying the decision already recorded,
and consequently all taxes on the Bezawada
extension of the nature referred to should
be debited to the working expenses of
the amalgamated undertaking.

I have the honour to be
Sir,

Your most obedient Servant

J. B. T. W. M. Esq. C.E.

Under Secretary

11/12/92
Documents accompanying
file.

A 30

No. 92 R 17 Jan 1903

10/10/11

Communicated
to the Consulting Engineer
for Railways with reference
to Prop. No. 2385 R. dated
8th October 1892.

Recd: 28.12.92

A No. 92 R 17 Jan 1903

Ms. R

No 621 R 47-3-92
- 2385-6R-6-10-92

To the Comptroller for Rys
- 4- 5- 10- 11- 12- 13- 14- 15- 16- 17- 18- 19- 20- 21- 22- 23- 24- 25- 26- 27- 28- 29- 30- 31- 32- 33- 34- 35- 36- 37- 38- 39- 40- 41- 42- 43- 44- 45- 46- 47- 48- 49- 50- 51- 52- 53- 54- 55- 56- 57- 58- 59- 60- 61- 62- 63- 64- 65- 66- 67- 68- 69- 70- 71- 72- 73- 74- 75- 76- 77- 78- 79- 80- 81- 82- 83- 84- 85- 86- 87- 88- 89- 90- 91- 92- 93- 94- 95- 96- 97- 98- 99- 100- 101- 102- 103- 104- 105- 106- 107- 108- 109- 110- 111- 112- 113- 114- 115- 116- 117- 118- 119- 120- 121- 122- 123- 124- 125- 126- 127- 128- 129- 130- 131- 132- 133- 134- 135- 136- 137- 138- 139- 140- 141- 142- 143- 144- 145- 146- 147- 148- 149- 150- 151- 152- 153- 154- 155- 156- 157- 158- 159- 160- 161- 162- 163- 164- 165- 166- 167- 168- 169- 170- 171- 172- 173- 174- 175- 176- 177- 178- 179- 180- 181- 182- 183- 184- 185- 186- 187- 188- 189- 190- 191- 192- 193- 194- 195- 196- 197- 198- 199- 200- 201- 202- 203- 204- 205- 206- 207- 208- 209- 210- 211- 212- 213- 214- 215- 216- 217- 218- 219- 220- 221- 222- 223- 224- 225- 226- 227- 228- 229- 230- 231- 232- 233- 234- 235- 236- 237- 238- 239- 240- 241- 242- 243- 244- 245- 246- 247- 248- 249- 250- 251- 252- 253- 254- 255- 256- 257- 258- 259- 260- 261- 262- 263- 264- 265- 266- 267- 268- 269- 270- 271- 272- 273- 274- 275- 276- 277- 278- 279- 280- 281- 282- 283- 284- 285- 286- 287- 288- 289- 290- 291- 292- 293- 294- 295- 296- 297- 298- 299- 300- 301- 302- 303- 304- 305- 306- 307- 308- 309- 310- 311- 312- 313- 314- 315- 316- 317- 318- 319- 320- 321- 322- 323- 324- 325- 326- 327- 328- 329- 330- 331- 332- 333- 334- 335- 336- 337- 338- 339- 340- 341- 342- 343- 344- 345- 346- 347- 348- 349- 350- 351- 352- 353- 354- 355- 356- 357- 358- 359- 360- 361- 362- 363- 364- 365- 366- 367- 368- 369- 370- 371- 372- 373- 374- 375- 376- 377- 378- 379- 380- 381- 382- 383- 384- 385- 386- 387- 388- 389- 390- 391- 392- 393- 394- 395- 396- 397- 398- 399- 400- 401- 402- 403- 404- 405- 406- 407- 408- 409- 410- 411- 412- 413- 414- 415- 416- 417- 418- 419- 420- 421- 422- 423- 424- 425- 426- 427- 428- 429- 430- 431- 432- 433- 434- 435- 436- 437- 438- 439- 440- 441- 442- 443- 444- 445- 446- 447- 448- 449- 450- 451- 452- 453- 454- 455- 456- 457- 458- 459- 460- 461- 462- 463- 464- 465- 466- 467- 468- 469- 470- 471- 472- 473- 474- 475- 476- 477- 478- 479- 480- 481- 482- 483- 484- 485- 486- 487- 488- 489- 490- 491- 492- 493- 494- 495- 496- 497- 498- 499- 500- 501- 502- 503- 504- 505- 506- 507- 508- 509- 510- 511- 512- 513- 514- 515- 516- 517- 518- 519- 520- 521- 522- 523- 524- 525- 526- 527- 528- 529- 530- 531- 532- 533- 534- 535- 536- 537- 538- 539- 540- 541- 542- 543- 544- 545- 546- 547- 548- 549- 550- 551- 552- 553- 554- 555- 556- 557- 558- 559- 560- 561- 562- 563- 564- 565- 566- 567- 568- 569- 570- 571- 572- 573- 574- 575- 576- 577- 578- 579- 580- 581- 582- 583- 584- 585- 586- 587- 588- 589- 590- 591- 592- 593- 594- 595- 596- 597- 598- 599- 600- 601- 602- 603- 604- 605- 606- 607- 608- 609- 610- 611- 612- 613- 614- 615- 616- 617- 618- 619- 620- 621- 622- 623- 624- 625- 626- 627- 628- 629- 630- 631- 632- 633- 634- 635- 636- 637- 638- 639- 640- 641- 642- 643- 644- 645- 646- 647- 648- 649- 650- 651- 652- 653- 654- 655- 656- 657- 658- 659- 660- 661- 662- 663- 664- 665- 666- 667- 668- 669- 670- 671- 672- 673- 674- 675- 676- 677- 678- 679- 680- 681- 682- 683- 684- 685- 686- 687- 688- 689- 690- 691- 692- 693- 694- 695- 696- 697- 698- 699- 700- 701- 702- 703- 704- 705- 706- 707- 708- 709- 710- 711- 712- 713- 714- 715- 716- 717- 718- 719- 720- 721- 722- 723- 724- 725- 726- 727- 728- 729- 730- 731- 732- 733- 734- 735- 736- 737- 738- 739- 740- 741- 742- 743- 744- 745- 746- 747- 748- 749- 750- 751- 752- 753- 754- 755- 756- 757- 758- 759- 760- 761- 762- 763- 764- 765- 766- 767- 768- 769- 770- 771- 772- 773- 774- 775- 776- 777- 778- 779- 780- 781- 782- 783- 784- 785- 786- 787- 788- 789- 790- 791- 792- 793- 794- 795- 796- 797- 798- 799- 800- 801- 802- 803- 804- 805- 806- 807- 808- 809- 810- 811- 812- 813- 814- 815- 816- 817- 818- 819- 820- 821- 822- 823- 824- 825- 826- 827- 828- 829- 830- 831- 832- 833- 834- 835- 836- 837- 838- 839- 840- 841- 842- 843- 844- 845- 846- 847- 848- 849- 850- 851- 852- 853- 854- 855- 856- 857- 858- 859- 860- 861- 862- 863- 864- 865- 866- 867- 868- 869- 870- 871- 872- 873- 874- 875- 876- 877- 878- 879- 880- 881- 882- 883- 884- 885- 886- 887- 888- 889- 890- 891- 892- 893- 894- 895- 896- 897- 898- 899- 900- 901- 902- 903- 904- 905- 906- 907- 908- 909- 910- 911- 912- 913- 914- 915- 916- 917- 918- 919- 920- 921- 922- 923- 924- 925- 926- 927- 928- 929- 930- 931- 932- 933- 934- 935- 936- 937- 938- 939- 940- 941- 942- 943- 944- 945- 946- 947- 948- 949- 950- 951- 952- 953- 954- 955- 956- 957- 958- 959- 960- 961- 962- 963- 964- 965- 966- 967- 968- 969- 970- 971- 972- 973- 974- 975- 976- 977- 978- 979- 980- 981- 982- 983- 984- 985- 986- 987- 988- 989- 990- 991- 992- 993- 994- 995- 996- 997- 998- 999- 1000

8TH OCTOBER 1892, Nos. 2385, 2386 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

From the Consulting Engineer for Railways, dated Madras, 21st Sept. 1892, No. 695.
From the Agent and Manager, His Highness the Nizam's Guaranteed State Railways Company (Limited), to the Consulting Engineer for Railways, Madras, dated Secunderabad, 6th September 1892, No. 1707 W.

I am obliged for the copy of the letter from the Government of India sent me with your endorsement No. 1889 of the 15th August, and, in the meantime, i.e., until the Act is revised, I would be glad to know whether the Government of Madras will take steps to prevent their municipal officers acting as they did in the case at Bezwada.

2. There is another matter I would like settled, and it is that this Company is not prepared to accept the decision that all municipal taxes shall be debited against the amalgamated undertaking, for the simple reason that no rates or taxes of the kind are levied at any station on this railway and hence we should be accepting a charge, the like of which is not levied on this railway, and practically His Highness the Nizam's Government would be paying 94 per cent. of taxes which are being levied for benefits and improvements in British territory.

3. I must request that this matter may be reconsidered as it is not fair to expect this Company to accept the decision that we should admit such charges under the circumstances I have mentioned in paras. 5 to 11 of my letter No. 683 of the 11th April last to you.

4. I admit that the amount at issue is not large, but I am sure you will see, on reconsideration, that there is an important matter of principle at stake and this Company are not prepared to accept the decision that such charges be debited against the amalgamated undertaking as final.

Submitted to Government.

2. As the Agent and Manager, His Highness the Nizam's Guaranteed Railway, states that his Company is not prepared to accept the decision of the Government of India that all municipal taxes should be debited against the amalgamated undertaking and solicits a reconsideration of the matter, it is requested that the Government of India may be again addressed in view to its final settlement.

3. As regards the question raised by the Agent in para. 1 of his letter, it would appear that there is nothing to prevent a Municipal Council from taking proceedings against the railway under section 103 of the Madras District Municipalities Act IV of 1884 for the recovery of taxes.

ORDER—dated 8th October 1892, No. 2385 R., Public Works.

Ordered that the Government of India be addressed.

(Here enter No. 2386 R., Public Works, dated 8th October 1892.)

(True Extract.)

(Signed) F. B. WALKER,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
,, Examiner, Public Works Accounts, Hyderabad.

LETTER—to the Secretary to the Government of India, Public Works Department,
dated Ootacamund, 8th October 1892, No. 2386 R.

With reference to your letter No. 396 R.T., dated 9th July 1892, I am directed to forward, herewith, for the orders of the Government of India, copy of letter No. 1707 W., dated 6th September 1892, from the Agent and Manager, His Highness the Nizam's Guaranteed State Railway, on the subject of payment of municipal taxes, and to state, with reference to the question raised in para. 1, that His Excellency the Governor in Council is of opinion that there is nothing to prevent a Municipal Council from taking proceedings against the railway under section 103 of the Madras District Municipalities Act IV of 1884 for the recovery of taxes and that the Government cannot by executive order restrict their legal powers.

2. With regard to para. 2 and subsequent paragraphs, in which the Agent and Manager states that his Company is not prepared to accept the decision of the Government of India that all municipal taxes on the Bezvada Extension Railway should be debited against the amalgamated undertaking and solicits a reconsideration of the matter, I am to request the favour of issue of final orders on this subject.

(Signed) F. B. WALKER,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

RAILWAY.

Govt. of (1892) Madras.
PUBLIC WORKS.

Dated October, 8th.

Recd.

Encl.

G.O., 8th Oct. 1892, Nos. 2385,
2386 R.

OCTOBER.

Bezvada Extension Railway

Forwarding, for orders, a letter from the Agent and Manager, His Highness the Nizam's Guaranteed Railway, on the subject of municipal taxes on the — being debited against the amalgamated undertaking.

9TH MARCH 1892, No. 621 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read again the following paper:—

G.O., dated 28th November 1891, No. 2893 R., Public Works.

Read the following paper:—

From the Consulting Engineer for Railways, dated Madras, 13th November 1891, No. 1007.

From the Agent and Manager, His Highness the Nizam's Guaranteed State Railways Company (Limited), to the Consulting Engineer for Railways, dated Secunderabad (Deccan), 4th November 1891, No. 1574 A.

With reference to the correspondence I have had with you, ending with your No. 1745 of the 20th June last, on the subject of the levy of the municipal taxes at Bezvada, I have the honour to send you, herewith, copy of the bill that has been sent in to me and also copy of a letter I wrote to the Chairman of the Municipality and his reply.

You will see the objections I take to the bill — that, supposing there is a building with an out-house, say a cook-house and a small stable, a separate tax is levied on each building or parts of a building. Taxes also seem to be levied on the temporary grass huts erected by pointsmen, but the item which I consider the most objectionable is the Rs. 100 levied on this railway for working the extension.

Now I contend that it is wrong to charge this company anything, as you are aware that all we charge for working the extension is the actual percentage of cost and we get no share of any profits, but you will see that the Chairman of the Municipality maintains that he is correct.

I would like you to go over the bill (copy enclosed) and, if you think it is not fairly made out, to move Government again in the matter.

Under any circumstances, I do not think that this company should bear the item of Rs. 100.

I must say I never saw such an extraordinary bill as the enclosed.

ENCLOSURES.

From the Agent and Manager, His Highness the Nizam's Guaranteed State Railways Company (Limited), to the Chairman, Bezvada Municipality, dated Secunderabad (Deccan), 8th October 1891, No. 1442 A.

I beg to acknowledge the receipt of your letter No. 844 of the 21st ultimo and its enclosure. The items in the bill are most extraordinary and I shall be glad to know how you arrive at the amounts assessed and why you seem to fix on every detached part of a building on which to levy a separate tax.

I also wish to know what is the meaning of the charge—"Nizam's Guaranteed State Railway Company, Rs. 100."

This railway simply works the line for the British Government and made no profit out of the business, only charging the British Government the actual expenses and hence I object to any such charge being levied on this company.

From the Chairman, Municipal Council, Bezvada, to the Agent and Manager, His Highness the Nizam's Guaranteed State Railway Company (Limited), dated 21st October 1891, No. 992.

In reply to your No. 1442 A., dated 8th October 1891, I have the honour to inform you that the tax on railway buildings in Bezvada has been assessed in the usual manner laid down by the Madras Act IV of 1884, section 65, and that, if you object to the assessment, the ordinary course of appeal is open to you after the tax has been paid.

With regard to the tax of Rs. 100 on the Nizam's Guaranteed State Railway Company, it has been assessed under section 53 of the same Act and the same course of appeal is open to you after the tax has been paid. I beg to invite your attention to the great delay in remitting the taxes in question and this in spite of frequent reminders from this office and the orders of Government communicated to the Traffic Manager with Collector's letter, No. 3192, dated 25th April 1891. The payment of such taxes generally has been ordered in Government of India Notification No. 270, dated 12th June 1890, and Madras G.O., No. 1074 M., dated 21st July 1890. The payment of the particular taxes in question has been ordered in Madras G.O., No. 549 M., dated 14th April 1891. If, in spite of these orders, you are not prepared to pay the taxes I request that you will inform me of the same without delay.

BILL for taxes due from the Nizam's Guaranteed State Railway Department.

Assessment number.	Name.	Amount.
<i>Tax on buildings for 1890-91.</i>		
2303	Thatched shed for coolies	0 9 8
2304	Do. for fitters	0 9 8
2305	Hospital	3 0 0
2306	Kitchen	0 9 8
2307	Stable	0 9 8
2308	Station tin cover	12 0 0
2309	Lascar line	12 0 0
2310	Pointsman shed or gate house	1 3 3
2311	Engine shed	6 0 0
2312	Travellers' bungalow or running room	18 0 0
2313	Carriage examiner's quarters	15 0 0
2314	Stationmaster's quarters	9 0 0
2315	Gang man's quarters	4 12 9
2316	Work inspector's bungalow	1 12 10
2317	Pointsman shed or gate house	1 3 3
2318	District Engineer's office	21 0 0
2319	Out-building for do.	3 9 8
2320	Do. for porter's quarters	4 12 9
2321	Porter's quarters	18 0 0
2322	Goods shed	18 0 0
2325	Assistant Engineer's office	3 0 0
2330	Hospital	20 0 0
2391	Goods shed office	4 0 0
Total		178 13 2

Tax on buildings for 1891-92.

2303	Thatched shed for coolies	0 9 8
2304	Do. for fitters	0 9 8
2305	Hospital	3 0 0
2306	Kitchen	0 9 8
2307	Stable	0 9 8
2308	Station tin cover	12 0 0
2309	Lascar line	12 0 0
2310	Pointsman shed or gate house	1 3 3
2311	Engine shed	6 0 0
2312	Travellers' bungalow or running room	18 0 0
2313	Carriage examiner's quarters	15 0 0
2314	Stationmaster's quarters	9 0 0
2315	Gang man's quarters	4 12 9
2316	Work inspector's bungalow	1 12 10
2317	Pointsman shed or gate house	1 3 3
2318	District Engineer's office	21 0 0
2319	Out buildings for do.	3 9 8
2320	Do. for porter's quarters	4 12 9
2321	Porter's quarters	18 0 0

Assessment number.	Name.	Amount.
<i>Tax on buildings for 1891-92—cont.</i>		
2322	Goods shed	18 0 0
2325	Assistant Engineer's office	3 0 0
2390	Hospital	20 0 0
2391	Goods shed office	4 0 0
Total		178 13 2

Tax on arts for 1890-91.

1	Nizam's Guaranteed State Railway Company	100 0 0
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Tax on arts for 1891-92.

697	J. H. Dwane, Esq	3 0 0
698	Mr. Venkata Bala Kistna	2 0 0
699	Jaganuadham Sawmi	2 0 0
700	" F. D'Cruz	1 0 0
701	" H. I. Strelley	6 0 0
702	" E. D. Puzey	6 0 0
703	" M. Joseph	2 0 0
704	" J. Westen	2 0 0
705	" T. Martin	2 0 0
706	" R. Wilson	1 0 0
707	" J. Fernandez	1 0 0
708	" A. Subbaraidu	1 0 0
Total		34 0 0

Tax on arts for 1891-92.

753	Nizam's Guaranteed State Railway Company	100 0 0
Grand Total		591 10 4

Submitted for the orders of Government.

2. The Agent and Manager, His Highness the Nizam's Guaranteed State Railway, protests against the bill preferred by the Chairman, Municipal Council, Bezvada, on account of taxes levied in connection with the Bezvada Extension Railway under Madras Act No. IV of 1884.

3. The principal claim objected to is that brought under section 53 of the Act against His Highness the Nizam's Guaranteed State Railway for working the Bezvada Extension Railway. The liability of the company would appear to depend on the meaning to be attached to the words, "every Joint Stock Company trading with a paid up capital of one lakh of rupees or upwards," in schedule A, clause I, of the Act. The company, in working the Extension Railway, is really trading with Government capital and not with its own, being simply the managing agent. It would thus appear that the tax might fairly form a charge against Government and be borne entirely by the Bezvada Extension Railway.

4. It is thought that the orders of the Government of India should be solicited on this question.

5. The Agent and Manager has been informed respecting the other items objected to in the bill that the charges appear to be correctly made under the Act.

Order—dated 28th November 1891, No. 2898 R., Public Works.

Ordered that the Government of India be addressed.

(Here enter No. 2899 R., Public Works, dated 28th November 1891.)

(True Extract.)

(Signed) W. H. COAKER, Lieut.-Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

From the Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, to the Secretary to the Government of India, Public Works Department, dated 28th November 1891, No. 2899 R.

I am directed to solicit the orders of the Government of India on the following.

2. The Chairman, Municipal Council of Bezvada, has submitted to the Agent and Manager, His Highness the Nizam's Guaranteed State Railway, a bill on account of taxes levied in connection with the Bezvada Extension Railway under Madras Act No. IV of 1884. Among the items is a claim made under section 53 of the Act on account of profession tax for working the extension for the years 1890-91 and 1891-92. This tax, which amounts to Rs. 100 per annum, has been objected to by the Agent and Manager, on the grounds that his company only charge Government the actual percentage of cost for working the line without obtaining any share of the profits.

3. Under the terms of the letter of agreement (No. 2232 W., dated 27th November 1889, from the Agent and Manager, to the Consulting Engineer for Railways, Madras), the charge appears debitable to the amalgamated undertaking under "Abstract G.—Special and miscellaneous expenditure."

Read also the following paper:—

From the Officiating Under-Secretary to the Government of India, Public Works Department (Railway Traffic), to the Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, dated Simla, 22nd February 1892, No. 85 R.T.

I am directed to acknowledge the receipt of your letter No. 2899 R., dated 28th November 1891, asking for orders on a claim preferred under section 53, Madras Act IV of 1884, by the Municipality of Bezvada against the Nizam's Guaranteed State Railway on account of profession tax for working the Bezvada Extension Railway.

2. In reply, I am to say that, unless the amount of the assessment can be reduced under the provisions of Madras Act IV of 1884, the tax of Rs. 100 per annum must be paid in full, as it has been ruled that Public Works Department Notification No. 270, dated 12th June 1890, continues, until further orders, the liability to the taxes that were then levied and does not profess to deal with their amounts.

3. The charge I am to add is correctly debitable to the head of account mentioned in paragraph 3 of your letter.

ORDER—dated 9th March 1892, No. 621 R., Public Works.

Communicated to the Consulting Engineer for Railways with reference to his endorsement No. 1007, dated 13th November 1891.

(True Extract.)

(Signed) W. H. COAKER, Lieut.-Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
" Examiner, Public Works Accounts, Hyderabad.

Exd. A. D. Xavier,
Spare Copies

RAILWAY.

Govt. of Madras.
PUBLIC WORKS.

Dated March, 9th.

Recd.

Encl.

G.O., 9th Mar. 1892, No. 621 R.

MARCH.

**Bezvada Extension
Railway**

Letter from the Government of India
stating that the assessment on account of
profession tax for working the —, unless
reduced under the provisions of the Madras
Act IV of 1884, must be paid in full,
communicated to the Consulting Engineer
for Railways.