

Public Works (1894) Department.

SERIAL

No. 52

G.O., No. 469 B

Railway

DATED 5th September
1894

[Despatch Abstract.]

Local Taxation of Railways in British India.

Resolution of the Government of India with regard to the — forwarded to the Agents General, South Indian & Mysore Railways & to the Engineers-in-Chief Nilgiri Ry & Mysore & Madras Railway Survey.

[illegible]

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

2. Should any railway administration, however, consider that any particular tax, or its assessment, is unreasonable or disproportionate to the services rendered, the Governor General in Council is pleased to decide that an application for the revision of such tax or assessment should be made direct to the Commissioner in charge of the Division, in which the tax is levied, or where there is not such a Commissioner, to the officer holding a position corresponding to that of a

27TH SEPTEMBER 1894, No. 1917 L., LOCAL AND MUNICIPAL.

Commissioner (e.g., the Collector in the Presidency of Madras or the Deputy Commissioner in Sylhet or Cachar), who is hereby appointed under section 135, sub-section (2), of the Indian Railways Act, 1890, to enquire specially into all the circumstances of the case and determine, in communication with the contending parties, the sum, if any, which should be paid.

3. The Governor General in Council further desires to call the attention of local authorities to the Government of India, Public Works Department, notifications No. 270, dated the 12th June 1890, and No. 136, dated the 5th April 1893 (under which every railway administration was declared liable to pay all taxes legally in force during the year ended on the 30th April 1890), and to direct that when it is sought to impose any new tax on a railway, application should be made through the Local Government concerned for the sanction of the Governor General in Council, under section 135, sub-section (1), of the Act referred to above. In all such applications the reasons for imposing the new tax must be fully explained, and at the same time the views of the railway administration affected thereby should be obtained by the Local Government and submitted together with the application.

ORDER.—Ordered that this resolution be communicated to the Local Gov-

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Resident in Mysore.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, Central Division and Assam.

ernments and Administrations, and to the officers noted in the margin, for information and guidance.

Ordered, also, that this resolution be communicated to the Home Department and to the Accountant General, Public Works Department, for information, and that it be published under a notification in Part I of the *Gazette of India*.

Order No. 469 R of 5th Sept 94.

[Signature]

Offg. Under Secretary.

Communicated to the Agents Madras, South Indian & Nizam's Railways & to the Engineers in Chief Nilgiri Railway & Bangalore-Madras Ry Survey for information and guidance

[Signature]
Documents accompanying.
Nil.

- To the Agent, Secy. to Govt.*
- to Agent, S. I. Ry*
- to Agent, Secy. to Govt. of India, Secy. to the Nizam's Ry*
- to Engineer in Chief Nilgiri Ry*
- to Secy. to Govt. of India, Secy. to the Nizam's Ry*
- to Secy. to Govt. of India, Secy. to the Nizam's Ry*
- to Secy. to Govt. of India, Secy. to the Nizam's Ry*
- to Secy. to Govt. of India, Secy. to the Nizam's Ry*

G. C. Press, Simla.—No. 768 P. W. D.—22-8-94.—740.

DESPATCH

-3 SEP. 94

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

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

G.O., dated 5th September 1894, No. 469 R., Public Works.

Read—the following Proceedings of the Government of India, Public Works Department (Railway Traffic), dated Simla, 17th August 1894, No. 434-R.T.:—

Local taxation of railways in British India.

Read—again—

Section 135 of the Indian Railways Act (IX) of 1890.
Government of India, Public Works Department, notification, No. 270, dated the 12th June 1890.

Government of India letter, No. 298-R.T., dated the 25th June 1890, explaining the intention of the Legislature in the matter of the local taxation of railways, and requesting that the Government of India may be furnished with complete schedules giving information in regard to the taxes which each railway administration was paying on the 30th April 1890 to local authorities as defined in section 135 of the Indian Railways Act (IX) of 1890.

Government of India Nos. 857-59 R.T., dated the 19th November 1890, forwarding, for information, a tabulated statement of replies received from the several railway administrations, and intimating that the Government of India were pleased to depute Captain (now Major) R. C. Temple, B.S.C., to enquire locally into, and report to the Governor-General in Council upon, the local taxation of railways.

Government of India, Public Works Department, notification, No. 136, dated the 5th April 1893.

Read also—

Letter, dated the 18th November 1891 (and its enclosures), from Major R. C. Temple, submitting a report upon the local taxation of railways in India, based upon enquiries made in the provinces of Bengal and Burma.

Observations.—The Governor-General in Council has perused with much interest the report submitted by Major Temple, which deals more especially with the local taxation of railways in Bengal and Burma, although the system of taxation adopted in other provinces has also been briefly reviewed. It would appear from the facts set forth in that report and the other papers before the Government that the taxes which are now being levied from the several railway administrations under the authority of the Government of India, Public Works Department, notifications, No. 270, dated the 12th June 1890, and No. 136, dated the 5th April 1893, are in their nature generally fair and reasonable, and that in the majority of cases the assessment of these taxes is moderate.

Indexed.

Resolution.—The Governor-General in Council, having carefully considered the question, is of opinion that a general revision of the existing system of local taxation in regard to railways is unnecessary.

2. Should any railway administration, however, consider that any particular tax, or its assessment, is unreasonable or disproportionate to the services rendered, the Governor-General in Council is pleased to decide that an application for the revision of such tax or assessment should be made direct to the Commissioner in charge of the Division in which the tax is levied, or, where there is not such a Commissioner, to the officer holding a position corresponding to that of a Commissioner (*e.g.*, the Collector in the Presidency of Madras or the Deputy Commissioner in Sylhet or Cachar), who is hereby appointed under section 135, sub-section (2), of the Indian Railways Act, 1890, to enquire specially into all the circumstances of the case and determine, in communication with the contending parties, the sum, if any, which should be paid.

3. The Governor-General in Council further desires to call the attention of local authorities to the Government of India, Public Works Department, notifications, No. 270, dated the 12th June 1890, and No. 136, dated the 5th April 1893 (under which every railway administration was declared liable to pay all taxes legally in force during the year ended on the 30th April 1890), and to direct that, when it is sought to impose any new tax on a railway, application should be made through the Local Government concerned for the sanction of the Governor-General in Council, under section 135; sub-section (1), of the Act referred to above. In all such applications the reasons for imposing the new tax must be fully explained, and at the same time the views of the railway administration affected thereby should be obtained by the Local Government and submitted together with the application.

Order.—Ordered that this resolution be communicated to the Local Governments and Administrations and to the officers noted in the margin, for information and guidance.

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Resident in Mysore.
The Agents to the Governor-General for Central India, Rajputana and Baluchistan.
The Director-General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, Central Division and Assam.

Ordered, also, that this resolution be communicated to the Home Department and to the Accountant-General, Public Works Department, for information, and that it be published under a notification in Part I of the *Gazette of India*.

(Signed) L. G. PRICKETT,
Offg. Under Secretary.

Order—dated 5th September 1894, No. 469 R., Public Works.

Communicating to the Agents, Madras, South Indian and Nizam's Railways, and to the Engineers-in-Chief, Nilgiri Railway and Bezwada-Madras Railway Survey, for information and guidance.

(True Extract.)

(Signed) A. D. G. SHELLEY, Capt., R.E.,
Under Secy. to Govt., P.W.D., Railway Branch.

To the Agent and Manager, Madras Railway.

- " Agent, South Indian Railway.
- " Agent and Manager, H. H. the Nizam's Guaranteed State Railway.
- " Engineer-in-Chief, Nilgiri Railway.
- " Do. Bezwada-Madras Railway Survey.
- " Local and Municipal Department.
- " Examiner, Guaranteed Railway Accounts.

ORDER—dated 27th September 1894, No. 1917 L., Local and Municipal.

Communicated to all Local Boards and Municipal Councils and to the Municipal Commissioners of Madras.

(True Extract.)

*Under Secy., P.W.D.,
for Chief Secretary.*

- To all Presidents of District Boards.
- " all Chairmen of Municipal Councils.
- " the President of the Municipal Commission, Madras.
- " the Accountant-General.
- " the Public Works Department, Railway Branch.

*W.S.
12/10*

COLLECTOR No. 7720

Govt. of {1894} Madras.
LOCAL AND MUNICIPAL.

Issued

Recd. 12-6-94

Encl.

G.O., 27th Sept. 1894, No. 1917 L.

SEPTEMBER.

Local Taxation.

Communicating to all Local Boards and Municipal Councils and to the Municipal Commissioners of Madras the orders of Government of India, Public Works Department, Railway Branch, with reference to the revision of —.

P. W. D. Railway Branch

SERIAL

No. 57

Progs. of the Local + Municipal Departments No. 1917 L
of 27. Sept 1894

No. 3277 of 23rd October
1894

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