

Public Works (1899) Department.

RAILWAY BRANCH.

G.O., No. 590. *Ly*

DATED 19th May 1899

[Despatch Abstract.]

*Location of Railway Buildings
on the E.C. Railway*

*Coming to the Manager, E.C. Ry. Pres of
the E.C. Ry. Dept ordering the republication of
the notice of the Govt of India declaring
that the R.D. of the E.C. Ry. shall be liable
for house-tax in respect of the Railway
Buildings situated within the limits of
certain unions in the Coimbatore & Sangli
Distts.*

Indexed.

Stating that the Government of India will be addressed regarding the — in the Ichohhāpuram and Chatrapur unions in the Ganjam district.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From the President, District Board, Ganjám, to the Secretary to Government, Local and Municipal Department, dated Chatrapur, 27th May 1897, No. 390.

With reference to paragraph 3 of G.O., No. 1869 L., dated 9th October 1895, I have the honour to request that you will be good enough to obtain the sanction of the Government of India for the imposition of house-tax upon the railway premises situated in the union of Ichchhápúram.

2. The Manager, East Coast Railway, has raised no objection to the imposition of the tax on the buildings in question (*vide* his letter No. 2503, dated 26th March 1897, enclosed.)

ENCLOSURE.

From A. BRERETON, Esq., Manager, East Coast Railway, to the Chairman, Union Panchayat, Ichchhápúram, dated Waltair, 26th March 1897, No. 2503.

In acknowledging receipt of your No. 320, dated 16th instant, I have the honour to state that there is no objection to the imposition of taxes on railway buildings at Ichchhápúram, provided the Union Panchayat efficiently perform the duties of sweeping and sanitation to the railway premises at Ichchhápúram, and to state that notices of demand for such taxes should be sent to the Executive Engineer, No. II Division of this railway at Berhampur, for verification and transmission to this office for payment.

From the President, District Board, Ganjám, to the Secretary to Government, Local and Municipal Department, dated Chatrapur, 27th May 1897, No. 391.

With reference to paragraph 3 of G.O., No. 1869 L., dated 9th October 1895, I have the honour to request that you will be good enough to obtain the sanction of the Government of India for the imposition of house-tax upon the railway premises situated in the union of Chatrapur.

2. The Manager, East Coast Railway, has raised no objection to the imposition of the tax on the buildings in question (*vide* his letter No. 8924—161, dated 18th November 1896, enclosed).

ENCLOSURE.

From A. BRERETON, Esq., Manager, East Coast Railway, to the Chairman, Chatrapur Union, dated Waltair, 18th November 1896, No. 8924—161.

With reference to correspondence ending with your No. 142, dated 9th November 1896, I have the honour to state that I have already accepted the union tax levied by you on the railway buildings at Chatrapur and passed the bill on to the Examiner of Accounts for payment. This implies that I was not against the imposition of the tax.

REFERENCE No 695.

The President is requested to explain fully the reasons for imposing the tax and to state the services which the union panchayats render or will render to the Railway Company.

25th June 1897.

(Signed) G. S. FORBES,
Secretary to Government.

From the President, District Board, Ganjám, to the Secretary to Government, Local and Municipal Department, dated 5th September 1897, No. 1437.

With reference to the Government Memorandum No. 695, dated 25th June 1897, I have the honour to state that the President, Taluk Board, Berhampur, reports that the platforms near the railway stations at Ichchhápúram and Chatrapur are daily swept by the union sweepers and there is no corresponding benefit to the unions for the extra trouble. He therefore, under the spirit of the G.O., No. 1869 L., dated 9th October 1895, proposes that house-tax may be imposed on the railway premises in return for the services rendered by the unions.

REFERENCE No. 871.

The President is requested to state whether the services rendered by the union panchayats to the railway are the same as to other occupiers, or whether the latter enjoy the benefit of any direct services such as the provision of sanitary conveniences or a pure water-supply for which the railway has to make its own arrangements.

(Signed) A. EDGINGTON,
Ag. Assistant Secretary.

28th July 1898.

From H. D. TAYLOR, Esq., I.C.S., President, District Board, Ganjám, to the Secretary to Government, Local and Municipal Department, dated Chatrapur, 8th September 1898, Dis. No. 185-D.B.

With reference to Government Memorandum No. 871, dated 28th July last, I have the honour to state that the President, Taluk Board, Berhampur, reports that the services rendered by the union panchayats to the railway are the same as to other occupiers of houses situated within the union limits.

ORDER—No. 2267 L., dated 28th November 1898.

The Government of India will be addressed.

[Here enter letter, No. 2267A L., dated 28th November 1898.]

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

To the President, District Board, Ganjám.

Er. C. M. Thambuswamy.

LOCAL AND MUNICIPAL DEPARTMENT.

LETTER—from

H. TREMENHEERE, Esq., I.C.S.,
Secretary to the Government of Madras,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

SIR,

With reference to Mr. Hebbert's letter, Public Works Department (Railway Traffic), No. 480-R.T., dated 28th August 1895, I am directed to forward a copy of the Proceedings of this Government, No. 2267 L. of this date, and to request the sanction of the Government of India to the imposition, under section 77 of the Madras Local Boards Act V of 1884, of house-tax on the railway buildings situated within the limits of the unions of Ichchhápúram and Chatrapur under the Berhampur Taluk Board in the Ganjám district.

2. The President of the Taluk Board states that the platforms near the railway stations at these places are daily swept by the union servants, that the panchayats of the unions derive no corresponding benefit for the trouble taken by them, and that the service thus rendered by the panchayats to the railway are the same as to the other occupiers of houses within the union limits.

3. The Manager of the East Coast Railway states that he has no objection to the imposition of the tax, provided the union panchayats efficiently perform the duties of sweeping the railway premises and attending to their sanitation.

4. In these circumstances, I am to request that the sanction requested in paragraph 1 of this letter may be accorded.

I have the honour to be,

Sir,

Your most obedient servant,

H. TREMENHEERE,
*Secretary to Government.*FORT ST. GEORGE,
28th November 1898.

Exd. C. M. Thambuswamy.

Government (1898) of Madras.
LOCAL AND MUNICIPAL.

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Letter, No. 2267A L., 28th November 1898.

NOVEMBER.

Taxation of Railway Buildings.

Requesting the sanction of the Government of India to the imposition of house-tax on the railway buildings situated within the limits of the unions of Ichchhápúram and Chatrapur, in the district of Ganjam.

Government (1898) of Madras.
LOCAL AND MUNICIPAL.

Recd. } 1898. Enclosures
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G.O., No. 2296 L., 2nd December 1898.

DECEMBER.

Taxation of Railway Buildings.

Stating that the Government of India will be addressed regarding the — in the Samalkot, Pithápúram and Tuni unions in the Gódávári district.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. Diwan Bahadur S. VENKATARAM DAS NAIDU Garu, President, Taluk Board, Cocanada, to the Chief Secretary to Government, Local and Municipal Department (through the President, District Board, Gódvári), dated 28th September 1896, Dis. No. 1176-T.B.

Referring to paragraph 3 of G.O., No. 1869 L., dated 9th October 1895, I have the honour to request that the Government will be pleased to obtain the sanction of the Government of India to the house-tax imposed upon the railway buildings situated within the jurisdiction of the Samalkot, Tuní and Pithápuram major unions.

2. A statement showing the capital value, the rent-value calculated at 6 per cent. thereon, and the rate at which the house-tax is imposed is enclosed.

3. A copy of letter No. 6670-161, dated 21st August 1896, received from the Manager of the East Coast Railway, together with its enclosure, is herewith submitted.

ENCLOSURE.

From A. BRERETON, Esq., Manager, East Coast Railway, to the President, Taluk Board Cocanada, dated Waltair, 21st August 1896, No. 6670-161.

With reference to your No. 103, dated 11th August 1896, I have the honour to refer you to my No. 5739, dated 21st July 1896, to the address of Collector, Gódvári district, from which it will be seen that I have, as a temporary measure, agreed to the Collector's proposal to the assessment of municipal tax at $7\frac{1}{2}$ per cent. on the rent-value of each building, the rent-value being calculated at 6 per cent. on the capital cost of such building.

2. I therefore request that you will prepare bills for Local Fund house-tax on the railway buildings at Samalkot, Tuní and Pithápuram stations on the above basis after obtaining the total capital cost of each building from the Executive Engineer, No. I Division, at Rajahmundry and submit the bills to that officer for verification and transmission to this office.

Ref. on Cur. Nos. 2114, 2115 and 2116-D.B.

Submitted.

COCANADA,
12th October 1896.

(Signed) B. VENKATARATNAM,
for President, District Board, Gódvári.

REFERENCE No. 1291.

The President is requested to explain fully the reasons for imposing the tax and to state the services which the union panchayats render or will render to the Railway Company.

11th November 1896.

(Signed) G. S. FORBES,
Secretary to Government.

To the President, Taluk Board, Cocanada,
through the President, District Board, Gódvári.

From M.R.Ry. Rao Bahadur K. RUSTUM SING Avargal, President, Taluk Board, Cocanada, to the Secretary to Government, Local and Municipal Department (through the President, District Board, Gódvári), dated 7th January 1897, Ref. on Cur. No. 1802-T.B.

In reply to Government Memorandum No. 1291 L., dated 11th November 1896, I have the honour to state that no services are directly rendered to the Railway Company by the union panchayats therein referred to. But the unions in question have constructed feeder roads for the exclusive use of the railway passengers and traffic, and maintained scavenging staff to clean the cart-stands outside the railway stations exclusively used by carts carrying goods and passengers to the railway stations. The lights kept on dark nights along the union streets are also a source of comfort to the passengers going to and from the railway stations. Besides these, it sometimes happens, in case of any epidemic, that unions will have to incur some extra cost as a preventive measure from carrying the contagion by passengers travelling from the infected localities. These, I submit, may be taken as indirect services which the unions render to the Railway Company and may make the railway buildings situated within unions liable to the imposition of tax.

Submitted.

(Signed) R. H. SHIPLEY,
President, District Board, Gódvári.
16th January 1897.

No. 162.

Referred to the Public Works Department for the remarks of the Consulting Engineer for Railways on the letter of the railway authorities.

FORT ST. GEORGE,
15th February 1897.

(Signed) G. S. FORBES,
Secretary to Government.

MEMORANDUM No. 1477-C.

Letter from the Consulting Engineer for Railways, No. 146, dated 14th January 1897, to the Manager, East Coast Railway.
Letter from the Manager, East Coast Railway, No. 1910, dated 6th March 1897, to the Consulting Engineer for Railways.

MADRAS,
13th March 1897.

In returning the papers referred to this Department with your Endorsement No. 162, dated 15th February 1897, the undersigned has the honour to forward herewith copies of the correspondence noted in the margin.

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

To the Local and Municipal Department.

ENCLOSURES.

From the Consulting Engineer for Railways, Madras, to the Manager, East Coast Railway, dated 14th January 1897, No. 146.

With reference to your letter, No. 9893, dated 18th December 1896, I have the honour to observe that there does not appear to be any cause for complaint, and as the Government of India probably intended that the Collector's decision should ordinarily be considered final (*vide* Government of India Resolution, No. 434-R.T., dated 17th August 1894, paragraph 2), a reference to the Local Government for orders seems unnecessary.

2. The method adopted by the Municipalities in arriving at the annual value of a building appears fair and reasonable, and probably ensures more uniformity in assessing taxes than would be obtained by valuing buildings at a percentage rate on capital cost. Locality, market rates, &c., undoubtedly affect to a great extent the rental value of a building.

3. In the case of Government buildings rent is fixed at 4 per cent. on capital cost *plus* at least 3 per cent. on the same cost to cover maintenance; the rate of 6 per cent. fixed by the Collector, therefore, appears by no means excessive.

4. As regards the duties which should be performed by the Municipalities, it is advisable that you should settle the matter yourself in direct communication with those bodies who will doubtless agree to render at least the services performed in the case of private buildings, but you cannot expect them to do more.

5. If, after the perusal of the above remarks, you still wish it, your letter will be forwarded to the Local Government for orders.

From the Manager, East Coast Railway, to the Consulting Engineer for Railways, Madras, dated 6th March 1897, No. 1910-I.

In reply to your letter, No. 146, dated 14th January 1897, and subsequent reminder, dated 20th ultimo, regarding the assessment of municipal tax on railway buildings, I have the honour to state that no further reference to Government on this subject is desired at present.

REFERENCE No. 872.

The President is requested to state whether the services rendered by the union panchayats to the Railway are the same as to other occupiers, or whether the latter enjoy the benefit of any direct services, such as the provision of sanitary conveniences or a pure water-supply for which the railway has to make its own arrangements.

(Signed) A. EDGINGTON,
Ag. Assistant Secretary.

28th July 1898.

To the President, Taluk Board, Cocanada,
through the President, District Board, Gódvári.

From M.R.Ry. Rao Bahadur P. PURNAYYA PANTULU Garu, President, Taluk Board, Cocanada, to the Secretary to Government, Local and Municipal Department (through the President, District Board, Gódvári), dated 18th September 1898, Dis. No. 843-T.B.

Referring to Government Memorandum, No. 872, dated the 28th July last, I have the honour to respectfully invite attention to this office letter, Ref. on Cur. No. 1802-T.B., dated the 7th January 1897, in which the services rendered by the union panchayats to the East Coast Railway were described by my predecessor. I cannot say that the Railway enjoys the benefit of any special direct services, such as the provision of sanitary conveniences or a pure water-supply for which the railway authorities have never hitherto asked the union panchayats; nor would it be in the power of the latter to render such large services in return for the small amounts expected to be collected as house-tax on the railway buildings. For instance, the house-tax charged on the railway buildings at Samalkot station amounts to Rs. 32-8-0 per annum or Rs. 2-12-0 per mensem. Similarly, the house-tax charged on the railway buildings at Tuni station amounts to about Rs. 33 per annum or Rs. 2-9-0 per mensem. I am unable to see what direct services can the union panchayats be called upon to render to the Railway in return for the receipts expected of it in the shape of house-tax which do not cover even half of the pay of a single sweeper. The services described in my predecessor's letter quoted above are what the union panchayats can conveniently render and may, as stated by my predecessor, be taken as the indirect services rendered to the railway administration. If my information is correct, I do not think that the municipal councils in the district are rendering more services to the railway administration than the union panchayats are rendering. It is certainly not within the competency of the union panchayats to construct pure water wells of the kind and cost which the Railway department would wish to have, but the union panchayats will be willing to undertake such expenditure as the Railway officers may suggest from time to time in the matter of water-supply or sanitation having regard to the state of their finances which is generally low.

Ref. on Cur. Nos. 2114, 2115 and 2116-D.B.

Submitted. I concur generally with the President of the Taluk Board and fully endorse his remarks in the last sentence of his letter; considering the slender means of the union panchayats, I consider it too much to expect the panchayats to render direct to the railway such services as are referred to in the Memorandum.

COCANADA,
30th September 1898.

(Signed) V. A. BRODIE,
President, District Board, Gódvári.

ORDER—No. 2296 L., dated 2nd December 1898.

The Government of India will be addressed.

[Here enter letter, No. 2297 L., dated 2nd December 1898.]

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

To the President, District Board, Gódvári.

Exd. C. M. Thambuswamy.

LOCAL AND MUNICIPAL DEPARTMENT.

LETTER—from

H. TREMENHEERE, Esq., I.C.S.,
Secretary to the Government of Madras.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

SIR,

With reference to Mr. Hebbert's letter, Public Works Department (Railway Traffic), No. 480-R.T., dated 28th August 1895, I am directed to forward a copy of the Proceedings of this Government, No. 2296 L. of this date, and to request the sanction of the Government of India to the imposition, under section 77 of the Madras Local Boards Act V of 1884, of house-tax on the railway buildings situated within the limits of the unions of Samalkot, Pithapuram and Tuni under the Cocanada Taluk Board in the district of Gódvári.

2. The panchayats of the unions in question have constructed feeder roads for the exclusive use of the railway passengers and traffic, and maintain a scavenging staff to clean the cart-stands outside the railway stations, which are exclusively used by carts carrying goods and passengers to such stations. The lighting of the main streets during dark nights is also stated to be a source of comfort to the passengers going to and from the railway stations. Besides discharging these duties, the panchayats have, on the outbreak of any epidemic disease, to incur extra expenditure for the adoption of measures to prevent the spread of the disease by railway passengers travelling from infected localities. The railway does not enjoy the benefit of any direct services, such as the provision of sanitary conveniences or a pure water-supply, but the President of the Taluk Board states that it is not in the power of the union panchayats to render such large services in return for the small amounts expected to be collected from the railway as house-tax, which in the case of Samalkot and Tuni amounts only to Rs. 2-12-0 and Rs. 2-9-0 respectively per mensem—sums which do not cover even half the pay of a sweeper. The President also points out that the services rendered to the railway by the municipal councils in the district, which levy a tax on railway buildings, are identical with those rendered by the union panchayats, and that it is certainly not within the competency of the panchayats to construct fresh water wells of the kind and cost required by the railway, although they are willing to undertake such expenditure so far as their finances, which are generally low, would permit.

3. The Manager of the East Coast Railway has agreed to pay the tax.

4. In these circumstances, I am to request that the sanction solicited in paragraph 1 of this letter may be accorded.

I have the honour to be,

Sir,

Your most obedient servant,

FORT ST. GEORGE,
2nd December 1898.H. TREMENHEERE,
Secretary to Government.

[Sd. C. M. Thambuswamy]

Government {1898} of Madras.
LOCAL AND MUNICIPAL.

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Letter, No. 2297 L., 2nd December 1898.

DECEMBER.

Taxation of Railway Buildings.

Requesting the sanction of the Government of India to the imposition of house-tax on the railway buildings situated within the limits of the Samalkot, Pithapuram and Tuni unions in the Gódvári district.

2

No. 939 L., 2nd May 1899.



GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From the Officiating Under Secretary to the Government of India, Public Works Department (Railway Traffic), dated Simla, 30th March 1899, No. 283 R.T.

The following is forwarded to the Secretary to the Government of Madras, Local and Municipal Department, for information with reference to his letters Nos. 2267A-L. and 2297 L., dated, respectively, the 28th November and the 2nd December 1898, to the address of the Secretary to the Government of India, Home Department :—

Copy of Government of India, Public Works Department, Notification No. 127, dated 28th March 1899.

In exercise of the powers conferred by section 135 of the Indian Railways Act, IX of 1890, the Governor-General in Council is pleased, under clause 1 of that section, to declare that the administration of the East Coast Railway shall be liable to pay in aid of the funds of the unions of Samalkot, Pithapuram and Tuni under the Cocanada Taluk Board in the Gódvári district, and Ichchhapuram and Chatrapur under the Berhampur Taluk Board in the Ganjam district, a house-tax under the provisions of the Madras Local Boards Act V of 1884 in respect of the Railway buildings situated within the limits of the said unions.

(By order.)

(Signed) G. LUBBOCK, Lieut., R.E.,
Offg. Under Secretary.

ORDER—No. 939 L., dated 2nd May 1899.

The notification of the Government of India will be republished in the Fort St. George and the Gódvári and Ganjam District Gazettes.

(True Extract.)

Aldington
for Ag. Secretary to Government.

To the President, District Board, Gódvári.
Ganjam.

" Public Works (Railway) Department with copies of
G.Os., Nos. 2267 L. and 2267-A.L., dated 28th November
1898 and Nos. 2296 L. and 2297 L., dated 2nd December 1898.
Gazette.

Exd. A. F. Eccleston.

30

C. No. 679
Recd 11/5/89
Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd.

Enclosures

1899.

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G.O., No. 939 L., 2nd May 1899.

MAY.

No 590 Ry dated 19/5/89
Communicated to the
Manager East Coast
Railway.

Taxation of Railway Buildings.

Ordering the republication, in the Fort St. George and the Gódvári and Ganjám District Gazettes, of the notification of the Government of India declaring that the administration of the East Coast Railway shall be liable to pay house-tax in respect of the Railway buildings situated within the limits of certain unions in the Gódvári and Ganjám Districts.

The Manager ECR
19.5.99