

Public Works (1899) Department.

RAILWAY BRANCH.

G.O., No. 812. *By*

DATED 25th July 1899

[Despatch Abstract.]

Sanction of Railway Buildings
Coming to the Agent, Prov. in the Ld. he Dep.
stating that the Govt. of India will be
addressed regarding the — in certain
unions in the South West Dist.

BACK PAPERS.

FURTHER PAPERS.

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

Government {1899} of Madras.
LOCAL AND MUNICIPAL.

Recd.

Enclosures

Regd.

1898.

Spare copies

G.O., No. 1255 L., 21st June 1899.

JUNE.

Taxation.

Stating that the Government of India will be addressed regarding the — of railway buildings in certain unions in the South Arcot district.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From MUHAMMAD RAZA KHAN, Esq., Sub-Collector and President, Taluk Board, Tindivanam, to the Collector and President, District Board, South Arcot, dated 13th April 1897, Ref. on Govt. No. 75.—T.B. of 1895.

With reference to G.O., No. 1869 L., dated 9th October 1895, I communicated to the Agent of the South Indian Railway Company my proposal to levy house-tax on the Company's buildings situated within the union limits of Tindivanam, Villupuram and Valavanur and asked that officer to submit to me any representations he might have to make in the matter. The Agent was also furnished with copies of the letters received from the Chairmen of the unions and the Tahsildar of Villupuram on the subject.

2. In his letter, dated 27th February 1897 (copy enclosed), the Agent states that the services rendered by the unions do not in his opinion constitute sufficient reason for the levy of house-tax.

3. The subject was discussed in the Taluk Board meeting held on the 20th instant and the Board was of opinion that the tax in question might reasonably

1. Copies of this office letters, dated 19th December 1895, and 20th January 1896, to the Agent of the South Indian Railway Company and his reply, dated 6th October 1896.
2. Copies of the letters received from the Chairmen of the unions and the Tahsildar of Villupuram.
3. Copy of the Resolution of the Taluk Board.

be levied on the Company's buildings situated within the limits of the unions of Tindivanam, Villupuram and Valavanur subject to the sanction of Government.

4. I have the honour to forward the papers referred to in the margin and to request that the orders of Government might be obtained.

ENCLOSURES.

From MUHAMMAD RAZA KHAN, Esq., Sub-Collector and President, Taluk Board, Tindivanam, to the Agent, South Indian Railway Company, Trichinopoly, dated 19th December 1895, Ref. on Govt. No. 75.—T.B.

Under the instructions conveyed in G.O., No. 1869 L., dated 9th October 1895, I have the honour to inform you that in consideration of the advantages which your Company's employees undoubtedly derive by the sanitary measures adopted by the Tindivanam union, I propose to levy house-tax on your Company's buildings within the jurisdiction of the said union as indicated in the accompanying copy of the Tindivanam Union Chairman's letter No. 65, dated 14th December 1895.

2. If you have any report to send in the matter, I request that you will be so good as to communicate the same to me at an early date.

From MUHAMMAD RAZA KHAN, Esq., Sub-Collector and President, Taluk Board, Tindivanam, to the Agent, South Indian Railway Company, Trichinopoly, dated 20th January 1896, Ref. on Govt. No. 75.—T.B. of 1895.

Under the instructions conveyed in G.O., No. 1869 L., dated 9th October 1895, I have the honour to inform you that in consideration of the advantages which your Company's employees undoubtedly derive by the sanitary measures

adopted by the Villupuram union, I propose to levy house-tax on your Company's buildings within the jurisdiction of the said union as indicated in the accompanying statement from the Union Chairman, Villupuram.

2. If you have any report to send in the matter, I request that you will be pleased to communicate the same to me at an early date.

From Captain A. D. G. SHELLEY, Agent, South Indian Railway, to the President, Taluk Board, Tindivanam, dated Trichinopoly, 6th October 1896, No. H. 840—5-3847.

In reply to your letter No. 75—T.B., dated 27th August 1896, I have the honour to request that you will be good enough to inform me what services you render or are willing to render in return for the house-tax you desire to levy. On receipt of this information I will make the representation required by G.O., No. 1869 L., dated 9th October 1895, paragraph 3.

From MUHAMMAD RAZA KHAN, Esq., President, Taluk Board, Tindivanam, to the Agent, South Indian Railway Company, Trichinopoly, dated 17th December 1896, Ref. on Govt. No. 75—T.B. of 1895.

Adverting to your letter No. H. 840—5-3847, dated 6th October 1896, I have the honour to forward copies of the letters of the Chairmen of the unions of Tindivanam and Villupuram and of the Tahsildar of Villupuram with reference to Valavanur, communicating the advantages derived by your Company's employees by the sanitary measures carried out by those unions and to request that the information called for in this office letters Reference on Government No. 75—T.B. of 1895, dated 19th December 1895 and 20th January 1896, may be furnished to me at an early date with a view to your Company's buildings being taxed.

From Captain A. D. G. SHELLEY, Agent, South Indian Railway, to the President, Taluk Board, Tindivanam, dated Trichinopoly, 27th February 1897, No. H. 840—5-887.

In reply to your letter No. 75—T.B., dated 28th January 1897, regarding the imposition of house-tax on railway buildings within the unions of Tindivanam, Valavanur and Villupuram, I have the honour to point out that the vague general services rendered by these unions do not in my opinion constitute sufficient grounds for levying the tax in question. The railway spends large sums of money on the lighting and sanitation of its own premises for the comfort of passengers, the majority of whom must be local residents and it renders these services free. As the unions do not contribute to railway expenditure for the benefit of the inhabitants of unions, it is hardly fair to expect the railway to share in the legitimate expenditure of unions on road maintenance, lighting and general sanitation.

EXTRACT from the Proceedings of the Taluk Board, Tindivanam, passed at a meeting held at Tiruvannamalai on the 20th March 1897.

2. Read correspondence relating to the levy of house-tax on the South Indian Railway Company's buildings situated within the limits of Tindivanam, Villupuram and Valavanur unions.

Resolution.—The Board after a patient consideration is of opinion that house-tax should be levied on railway buildings situated within union limits and resolves to address the Government in the matter.

Cur. No. 427-D.B.

Submitted to Government for favour of orders.

2. In my opinion the Taluk Board is certainly entitled to the house-tax which it proposes to levy on the railway buildings referred to.

(Signed) L. M. WYNCH,
President, District Board.
Cuddalore,
22nd April 1897.

Govt. Endt. No. 555.

Referred to the Public Works Department for the remarks of the Consulting Engineer for Railways.

(Signed) G. S. FORBES,
Secretary to Government.
OOTACAMUND,
5th May 1897.

Memo. No. 296 D.

In returning Local and Municipal Endorsement No. 555, dated 5th May 1897, with enclosures, the undersigned has the honour to state that a similar question has been referred to the Government of India in Local and Municipal, G.O., No. 1341 L., dated 24th July 1896, with regard to which that Government asked for further information in its No. 794 R.T., dated 9th October 1896, which information was communicated to Local and Municipal Department with Public Works Department endorsement, Nos. 4653 and 4956 C., dated 7th and 18th December 1896, and No. 648 C. of 2nd February 1897, and that it is recommended that reply from the Government of India may be awaited before referring the case now submitted.

(Signed) F. D. FOULER,
Under Secretary.
OOTACAMUND,
22nd May 1897.

Govt. Ref. No. 870.

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,
Acting Assistant Secretary.
28th July 1898.

From L. M. WYNCH, Esq., President, District Board, South Arcot, to the Secretary to Government, Local and Municipal Department, dated Cuddalore, 18th September 1898, Ref. Cur. Regr. No. 427—D.B. of 1897.

With reference to Memorandum, No. 870, dated 28th July last, I have the honour to submit herewith a copy of the

1. Tindivanam Union Chairman's No. 57, dated 21st October 1896.
2. Villupuram Union Chairman's No. 78, dated 29th October 1896.
3. Villupuram Tahsildar's No. 7218, dated 15th November 1896.

body of tax-payers and have not to make arrangement with the Railway Company for special sanitary conveniences or water-supply, there is no reason why house-tax should not be levied on the Company's buildings within the union limits as is done in the case of Government and Local Boards' buildings.

ENCLOSURES.

From S. R. D'SYLVA, Esq., Chairman, Tindivanam union, to the President, Taluk Board, Tindivanam, dated 21st October 1896, No. 57.

Adverting to your endorsement, Ref. on Govt. No. 75—T.B. of 1895, dated 12th October 1896, on letter No. H. 840—5-3847, dated 6th October 1896, from the Agent of the South Indian Railway, I have the honour to state that the general health of the railway employees is considerably benefited by the general sanitary measures carried out by the union. The streets are kept well repaired for their use, lights provided and pure drinking-water supply furnished, and all rubbish, faecal and other offensive matter found within the vicinity of the railway premises is daily removed by the union servants. The general sanitary measures carried out tends to promote the comfort and convenience, not only of the permanent residents of this town, but also of the Company's employees and the travelling public who resort to Tindivanam, and the income of the South Indian Railway Company from passenger traffic is considerably increased by the general sanitation maintained here rendering this town an attractive place for booking to travellers who wish to utilize the South Indian Railway.

2. House-tax has been levied in the union in consideration of the sanitary requirements of a growing town requiring increased expenditure, and these sanitary arrangements are adapted to the safety, comfort and convenience of the general public within which category the Company's employees and South Indian Railway travelling public are not unreasonably included.

From B. FIGREDO, Esq., Chairman, Villupuram union, to the President, Taluk Board, Tindivanam, dated 29th October 1896, No. 78—L. S.

With reference to your Endorsement No. 75—T.B. of 1896 on the letter from the Agent, South Indian Railway, regarding the levy of house-tax on railway buildings, I have the honour to report as follows:—

(1) Sanitary improvements effected to the town of Villupuram promotes the health and comfort and other conveniences to the railway employees residing within the railway premises.

(2) The maintenance of the roads in the vicinity of the railway station, as well as roads and streets generally must also be regarded as one of the advantages which the travellers by the railway are supposed to derive.

(3) The upkeep of the sanitary establishment of the union for the sole benefit of all the residents within the union must also be taken into consideration inasmuch as sanitary improvements in the union affect the general health of population (union) including the railway staff.

(4) The Union Panchayat have also put up lamp posts in the neighbourhood of the railway station primarily for the sole benefit of the passengers by railway.

(5) Private scavenging system which has been introduced into this union and which is primarily intended to benefit the railway employees inasmuch as that each building in the railway compound has latrines attached, whereas very few of the houses in this town have any latrine at all. This in itself will greatly benefit the sanitation of the railway station premises.

From M.R.Ry. C. V. RAMACHANDRA RAO, Tahsildar of Villupuram, to the President, Taluk Board, Tindivanam, dated 15th November 1896, Ref. on Cur. No. 7218.

[Reference—Endorsement, dated 17th October 1896, on letter from the Chairman, Valavanur union, regarding the charge of house-tax on the railway buildings in the union.]

I beg to say that we do not render any service individually to the Railway Company but the benefits that we render to the union in the matter of sanitation, repairs to the roads, and lighting will be indirectly extended to the Railway Company as the

passengers going to the station derive the benefit. Besides the railway servants who live in the premises directly enjoy the benefits. I am therefore of opinion that the Railway Company must be made to pay the tax. I may mention that Government buildings in unions pay the tax and I do not see any reason why the Company should be put on a different footing.

Govt. Memo. No. 1192.

Referred to the Public Works Department for the remarks of the Consulting Engineer for Railways on the letter of the Agent of the South Indian Railway, No. H. 840—5-887, dated 27th February 1897.

18th October 1898.

(Signed) A. EDGINGTON,
Acting Assistant Secretary.

Provided that the Government of India's sanction be accorded, the South Indian Railway Company are, under the law, liable to house-tax in the Tindivanam, Villupuram and Valavanur unions. The general principle in accordance with which house and similar taxes are levied is that the objects on which the funds so collected are expended are for the general benefit, and the railway, being only one of the public, must contribute its share like any one else.

If in any particular case one of the chief objects of expenditure were, say, the provision of a water-supply, and if at the particular place the Railway Company had arranged for a separate supply for its own requirements, I would oppose the levy of the tax from the railway; not on general grounds, but because in such a case I would consider it equitable that the Government of India's power of veto should be exercised.

8th March 1899.

(Signed) F. J. E. SPRING,
Consulting Engineer for Railways.

ORDER—No. 1255 L., dated 21st June 1899.

The Government of India will be addressed.

(True Extract.)

[Signature]
for Ag. Secretary to Government.

To the President, District Board, South Arcot.
„ Public Works (Railway) Department.

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18/10/98 No. 812 Dated 25/7/99
Communicated to Agt
information

Exd. P. Seetharam.

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