

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2012	Press ~~Mis.~~
382-83 Dated	22-7-19	1868

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
22nd July 1868.*

No. 382. Read the following letter from the Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, Fort St. George, dated Madras, 9th July 1868, No. 234 :—

1. I have the honor to request that you will be so good as to lay before the Government a letter* from the Agent of the Madras Railway Company, in which

* No. 264, 8th July 1868.

he requests a decision as to the sum payable by the Company under Clause 22 of Act IX. of 1868 of the Government of India.

2. My interpretation of the clause in question agrees with the Agent's, and I cannot imagine that it was intended by the Legislature to oblige a Railway Company to take out a certificate for every station upon their line.

3. In all probability, the question has already been brought forward in connection with some other of the Indian Railway Companies.

From the Agent and Manager of the Madras Railway Company, to the Consulting Engineer for Railways, dated Madras, 8th July 1868, No. 264.

1. The Collector of License Tax has called upon me to take out a Certificate on behalf of this Company under the provisions of Clause 22 of Act IX. of 1868 of the Government of India, and annually pay, in advance for such Certificate, the sum of Rupees 500, and a further sum of Rupees 500 for each of the Company's Branches and Agencies in British India, such Branches and Agencies being, in Mr. Winscom's opinion, the several stations on our Lines of Railway.

2. In reading over the Act, it appears to me that the Company's undertaking must be considered as a whole, instead of viewing the sixty-five stations which we have upon our two Lines as separate Branches or Agencies.

3. I have the honor, therefore, to request that you will be good enough to refer the question, if need be, for the decision of the Government.

Referred to the Revenue Department.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government, P. W. D.

11th July 1868.

No. 383. ORDER THEREON, 22nd July 1868, No. 2,012.

Miscellaneous.

The Consulting Engineer for Railways should inform the Agent of the Madras Railway Company that his proper course is to submit an Appeal to the License Tax Collector under the provisions of Section 14 of the License Tax Act, and should he be dissatisfied with the Collector's final decision, to file a Special Appeal to the Commissioner (Mr. Thornhill) under Section 15.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Public Works Department.

Exd. F. R. Bantleman.

Rev: Sept: 2371 of 1868.

If required to give an opinion
on this matter, I should be inclined
to declare McWinstan in error.
But it seems to me that the
question raised by McWinstan is
not one which the Jdts, without
breaking the law, have power
to decide.

Mr. Winstan is Collector under
act-ix of 67. Section 10. and
Jdts, by para 3 of their Pro: 5th
May last, have vested the
Collection of the debt (Mr.
Thomble) with the powers of a
Commissioner of Revenue.
It is to the latter officer that

persons should appeal who are
dissatisfied with orders passed
by the Collector. See clause 3 &
4 Section 15 of the Act.

If Mr. Thomhill, as found of Rev.,
affirms the view taken by the
Collector, the undersigned, and Mr.
Elliot consider himself affirmed
appeals to Judge; it will be then
left enough to determine whether
the Judge has power to annul
the Com^r's decision.

16 July 68.

W.D.H.

by G

The Govt. are of opinion that the
Madrass Railway Company are only
liable to one payment of Rs. 500, under
the License Tax Act, and that their several
stations cannot be viewed as separate
agencies —

Note

Perhaps the Govt would like to take the opinion of the
Bd of Rev. on this point but I think quite clear
now that Mr. Wilmott's view is wrong.

List

From
reben.

21 Copies to Mr. O. D. B. B.
Sept 10 2012

W. 2012.

The Consulting Engineer for Railways should inform the Agent of the Madras Railway Company, that his proper course is to submit an appeal to the License Tax Collector under the provisions of Sec XIV of the License Tax Act, and should he be dissatisfied with the Collector's final decision to file a special appeal to the Commissioner (Mr. Thynghill) under Sec XV. 22nd July 1888.