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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / B.P. No: 1412	Press. / Mis.
Dated 31.8.1878	197 .

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Archives I—5,806—24-2-78.

1412
1

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

31st August 1878, No. 1,412.

Read the following paper :—

No. 406. Proceedings of the Board of Revenue, dated 15th August 1878, No. 2,297.

Read the following letter from R. J. MELVILLE, Esq., Collector of Madras, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 5th August 1878, No. 236 :—

I HAVE the honor to submit, for the orders of the Board of Revenue, copy of letter, No. 27, dated 1st instant, received from the President of the Madras Municipal Commission, informing me that any notice which may be served on the Municipality under Section 25 of the Act must necessarily be inoperative owing to the low state at which the Municipal balances have to be kept to defray current expenses. He further points out that the classifications shown in the returns furnished by him under Section 24 to this office are liable to revision if objections are taken by any of the individuals assessed and are allowed. Under these circumstances Mr. Burrows proposes that the whole amount collected be paid into the Bank of Madras as realized, and that the expenses of the Municipality be recouped by monthly bills submitted to Government.

2. As regards the expenses of the Municipality it has been already decided by the Board with the concurrence of Government that the Municipality be allowed a remuneration in the form of a percentage of the collections, they being left to supplement their ordinary establishment or not as they choose. On this subject the President has addressed a letter to this office, a copy of which is also submitted for orders. Mr. Burrows does not state what items he has taken into calculation in arriving at the estimated net realizations out of the license tax, but as he requests early instructions I submit his letter for orders without this information.

Board's Proceedings, No. 1,842, dated 3rd July 1878.
G.O., No. 1,064, dated 13th July 1878.

ENCLOSURE No. 1.

From L. R. BURROWS, Esq., Acting President of the Municipal Commission, Madras, to R. J. MELVILLE, Esq., Collector of Madras, dated 1st August 1878, No. 27.

IN continuation of my letter to your address of the 25th ultimo, No. 25, I have the honor to submit herewith, under the provisions of Section 24 of Madras Act III of 1878, a return showing the names and numbers of persons carrying on business within the 3rd Division of this Municipality, together with the classes in which they are chargeable under the Act and the fees payable by them.

2. In order to save time the return of the 2nd, 5th, and 7th Municipal Divisions were sent to the Government Press on the 22nd and 23rd ultimo to be printed, and copies will be forwarded to you as soon as they are received.

3. In calculating the sum payable to Government under Section 25 you will be pleased to bear in mind that the classifications shown by the return are open to objections and appeals, the result of which might materially affect our present anticipations with regard to the outturn. Any notice which you may serve on the Municipality under Section 25 of the Act must necessarily be inoperative, owing to the low state at which the Municipal balances have necessarily to be kept to defray current expenses.

4. I would propose that the whole amount collected be paid into the Madras Bank to the credit of Government, as realized, and that the expenses of the Municipality be recouped by monthly bills submitted to Government.

(True Copy.)

(Signed) R. J. MELVILLE,
Collector.

ENCLOSURE No. 2.

From L. R. BURROWS, Esq., Acting President of the Municipal Commission, Madras, to R. J. MELVILLE, Esq., Collector of Madras, 2nd August 1878, No. 28.

WITH reference to your letter of the 29th ultimo, No. 430, requesting to be informed what percentage of the collections on account of the license tax is demanded by the Municipality as remuneration for the work imposed on them by Sections 24, 25 of Act III of 1878, I have the honor to state that this question is one which I am not able to settle on my own personal responsibility. The matter must, therefore, be laid before the Commissioners at a special or general meeting and their sanction obtained—

1*st*.—For the establishment which I have reported to you as necessary for collecting the tax.

2*nd*.—For the proposal which I shall have to make as to the percentage to be demanded of Government for collecting the tax.

2. The Commissioners may or may not accept my proposals, and, in the latter event, perhaps a committee will be appointed and considerable delay incurred.

3. In the meantime, as delay will be most injurious to the interest of the Government, I request that all necessary and *bona fide* expenditure incurred by me in the collection of this tax may be passed on monthly bills, as proposed in my letter of yesterday's date, No. 27, as I have no funds which I can legitimately apply to the collection of the tax without the Commissioners' sanction.

4. With reference to your letter of the 31st ultimo, No. 439, I beg to state that the number of assessments likely to be made will be about 6,600, and the net amount realized after taking all matters affecting the estimated gross demand into consideration about Rupees 70,000.

(True Copy.)

(Signed) R. J. MELVILLE,
Collector of Madras.

SUBMITTED for the orders of Government.

Under Section 25 of the License Act it is competent to the Collector to fix a date within which payment should be made by the Municipality, and such date must, of course, be fixed on a full consideration of the condition and circumstances of the Municipality. The Board think that the Madras Municipality may be allowed to pay half the sum leviable before 30th November 1878, and the remaining half before the end of February 1879. It will be open to the Municipality to pay by more frequent instalments provided each moiety is liquidated before the time fixed. There is no objection to payments being made to the Madras Bank.

2. The Board do not think it desirable that the establishment entertained by the Municipality should be paid from Government funds. The President ought to be able to meet the charges from current collections of the tax to be adjusted afterwards in calculating the sum due on account of the percentage allowance to be made by Government.

3. With reference to Mr. Burrows' remark in paragraph 3 of his letter to the Collector, dated 1st August 1878, No. 27, the Board observe that the sum ultimately payable by the Municipality will be the demand fixed after all the objections raised by the parties assessed have been heard. Any difference between this amount and the demand originally estimated and collected may be adjusted towards the close of the year.

4. It is also a question whether the Municipality should be held responsible for payments which they may ultimately find irrecoverable from causes beyond their control, or whether Government should not bear such losses. The Board think that the Municipality must be held responsible for the full demand fixed, and the percentage allowance claimed by them as remuneration for the performance of the duties imposed by the Act should be considered to cover compensation for all such losses and should be settled with reference to such liability as well as cost of collection.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 407. ORDER THEREON, 31st August 1878, No. 1,412.

Miscellaneous.

THE Board's suggestions are approved, and the Governor in Council is pleased to authorize the President of the Municipality to deduct a sum not exceeding 10 per cent. of his collections on account of expenses subject to further report and reconsideration.

(True Extract.)

(Signed) C. G. MASTER,
Secretary to Government.

To the Board of Revenue.
,, the Financial Department.

Exd. W. H. French.

27-10-G5B

Govt. of 1878 Madras

REVENUE.

To

The BOARD OF REVENUE,

&c., &c., &c.

Dated August 31st.

Printed September 5th.

Read.

Encl. to G.O. 31st August 1878, No. 1,412.

AUGUST.

Nos. 406-407.

License Act III of 1878.—Approving Board's suggestions regarding certain points connected with the —, and authorizing the President of the Madras Municipality to deduct a sum not exceeding 10 per cent. of his collections on account of expenses subject to duration report and reconsideration.

Vep 507/79

REVENUE DEPARTMENT.

No. 3599

1412

From Board of Revenue

Dated 15 August 1878.

FOR ORDERS.

1. The orders of Govt. are required as to the period to be fixed under Section 25 Act III of 1878 (Madras) within which the fees chargeable under that Act should be paid by the Madras Municipality

2. Whatever date is determined might hold good in the case of all Municipalities for under G.O. dated 23d May 1878 No 779 all were required to produce the returns required under Section 24 of the Act by

Govt. approve the Bd's suggestions & direct the Dist. Rs of the Municipalities to deduct & credit 10% of his collections on account of Expenses subject to future report & revision

Spencer 20/8

by 1st August 1878

3 The Board propose that half should be paid before 30th November 1878 and the other half before the last day of February 1879

4. It is to be noted that according to cl. 6 of the rules sanctioned by Govt under clause (b) Section 28 of the Act the tax is to be paid in two instalments at intervals of 6 months provided the second instalment is paid by the end of the year i.e. the calendar year to which the tax refers or, in the present case the year 1878

5. But as so much of the year has already elapsed it will hardly be

G.O. 4 Jany 1878 No 664

? Is this a period of 6 months

be possible to enforce this rule during the current year. 1412/4

6. The second date mentioned by the Board is dangerously near the 31 March after which (Sec 20 of the Act) no tax can be recovered.

7. The President of the Municipality of Ellore has not been able to come to any conclusion as to the percentage which should be allowed as "remuneration" under the last clause of section 25 of the Act. He therefore asks that "all necessary and bona fide expenditure incurred in the collection of the tax may be passed on monthly bills."

The

8. The Board think he should meet the charges from the current collections of the tax, an adjustment being eventually made.

9. In the last paragraph of their proceedings the Board incline to the opinion that the percentage allowance should be enchanced to cover compensations for losses which the Municipality may incur on not being able to recover all the assessments which they may make and it should be calculated with reference to this consideration as well as to cost of collection.

10. This is rather an uncertain element to introduce 1412 5

11. The total cost of the Establishment which in Sirur last Mr Burrow thought would be necessary for the collections of the Tax was Rs 8,142 which is not far short of 12 per cent on the net demand now expected to be made viz Rs 70,000

12. This includes nothing for bad debts.

G.O. 15 July 1878 No 1078.

Abstract for Orders

Levies to be fixed
on those objects
chargeable under the
License Act shall to be
paid by Madras Mu-
nicipality -

No 2599

Revenue Department

1912

6

No 1412

Proceedings of the Madras Government
Under date the 31 August 1878

Read the following Re-
cordings of the Board of Revenue
dated 15th August 1878 No 2297-
fees chargable under the License
Act to be paid by Madras
Municipality.

The Board's suggestions are
approved and the Governor in
Council is pleased to authorize
the President of the Municipality
to deduct a sum not exceeding
10 per cent of his collections on
account of expenses subject to
further report and reconsidera-
tion.

List from orders.

Copy to the Board of Revenue with Board's Proc dated 15th inst
5 The Financial Department 5th

C 26-8-78.
R 31-8-78.

1412
7

License Tax.

No 28.

Madras Municipality
Revenue Department
Madras 2nd August 1878.

From,

L. R. Burrows Esqre
Ag. President
Municipal Commission

To

R. J. Ambrillo Esqre
Collector of Madras.

Sir,

With reference to your letter of the 29th Ultimo, No 980 requesting to be informed what percentage of the Collections on account of the License Tax is demanded by the Municipality as remuneration for the work imposed on them by Sections 24, 25 of Act III of 1878, I have the honor to state that this question is one which I am not able to settle on my own personal responsibility. The matter must, therefore, be laid before the Commissioners at a Special or General Meeting and their sanction obtained

I

1st For the Establishment which I have reported to you as necessary for collecting the tax.

2d For the proposal which I shall have to make as to the percentage to be demanded of Government for collecting the tax.

2. The Commissioners may or may not accept my proposals, and, in the latter event [illegible] perhaps a Committee will be appointed and considerable delay incurred.

3. In the meantime as delay will be most injurious to the interests of the Government, I request that all necessary and bonâ fide expenditure incurred by me in the collection of this tax may be [illegible] monthly bills, as proposed in my letter of yesterday's date, No 27, as I have no funds which I can legitimately apply to the collection of the tax without the Commissioners sanction.

4. With reference to your letter of the 31st ultimo, No 439, I beg to state, that the number of assessments likely to be made will be about 6,600 and the nett amount realized after taking all matters affecting the estimated gross demands into consideration about Rs. 70,000—

I have &c

(Signed) L. R. Burrows
Acting President

(Signed) R. J. Inverarity
Collector of Madras

(True Copy)

C. G. Capper
Acting Secretary

Revenue Department

1412

No. 2297

Proceedings of the Board of Revenue

Dated 15 August 1878

Read the following

No 236

From

R. J. Inverarity Esqre

Collector of Madras

To

C. A. Galton Esqre

Ag. Secretary to the

Board of Revenue

Sir,

I have the honor to submit for the orders of the Board of Revenue copy of letter No 27 dated 1st Instant, received from the President of the Madras Municipal Commission informing me that any notice which may be served on the Municipality under Section 25 of the Act must necessarily be inoperative owing to the low state at which the Municipal balances have to be kept to defray current expenses. He further points out that the classifications shown in

Encls: 2

Enclosure in Board's Proceedings of the Secretary to Govt Rev. Dated 15 August 1878 No 2297

Govt Order No 1150 dated 15 Aug 1878

the returns furnished by him under section 24 to this office are liable to revision if objections are taken by any of the individuals assessed and are allowed. Under these circumstances Mr Burrows proposes that the whole amount collected be paid into the Bank of Madras as realized and that the expenses of the Municipality be recouped by monthly bills submitted to Government.

2. As regards the expenses of the Municipality it has been already decided by the Board with the concurrence of Govt that the Municipality be allowed a remuneration in the form of a percentage of the collections, they being left to supplement their ordinary establishment or not as they choose. On this subject the President has addressed a letter to this office a copy of which is also submitted for orders. Mr Burrows does not state what items he has taken into calculation in arriving at the estimated net

B.D. Gen. No 1842 of 3d July 1878
Govt No 1064 3/12/79

net realizations net of the License Tax, but as he requests early instructions I submit his letter for orders without this information.

I have &c

Signed R. J. Sinclair
Collector of Madras.

Madras Collector's office
5 August 1878

Submitted for the orders of Government.

Under section 25 of the Licence Act, it is competent to the Collector to fix a date within which payment should be made by the Municipality, and such date must of course be fixed on a full consideration of the conditions and circumstances of the Municipality. The Board think that the Madras Municipality may be allowed to pay half the sum leviable before 30 November 1878 and the remaining half before the end of February 1879. It will be open to the Municipality to pay by more frequent instalments provided each

money

society is liquidated before the time fixed.
there is no objection to payments being
made to the Madras Bank.

2. The Board do not think it desira-
ble that the establishment entertained
by the Municipality should be paid
from Govt funds. The President ought
to be able to meet the charges from cur-
-rent collections of the taxes to be adjusted
afterwards in calculating the sum due
to be made by Government.

3. With reference to Mr Burrows' re-
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dated 1st August, 1878, No 27, the Board ob-
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by the Municipality will be the demand
fixed after all the objections raised by
the parties assessed have been heard. Any
difference between this amount and the
demand originally estimated and collected
may be adjusted towards the close of the
year.

1912
12

year.

4. It is also a question whether the
Municipality should be held responsible
for payments which they may ultimately
find irrecovable from causes beyond their
control, or whether Govt should not bear
such losses. The Board think that the
Municipality must be held responsible
for the full demand fixed, and the per
centage allowance claimed by them as re-
-muneration for the performance of the duties
imposed by the Act should be considered
to cover compensation for all such losses
and should be settled with reference to such
liability as well as cost of collection.

(True Copy & Extract)

C. Gopalan
Ag Secretary

To

The Secretary to Govt R.D.
with copies of enclosures

CGS

Proceedings of the Board of Revenue

Read 15th August 1878.

Ordered that the above letter from the Collector of Madras be forwarded to the Government of India in the Financial Department.

(Sd) W. H. Bayne 16/8/78

Forwarding for the above information the letter from the Collector of Madras forwarding certain returns under Act III of 1878.

Licence Tax Dept
Revenue No 27

Madras Municipality
Revenue Department
Madras 1st August 1878.

From,

L. R. Barrow Esqre
Ag. Commissioner of Municipal Commn

To

R. J. Hartnell Esqre
Collector of Madras

Sir,

In continuation of my letter to your address of the 25 Ultimo, No 25, I have the honor to forward herewith, in the form prescribed by Section 24 of Madras Act III of 1878, a Return showing the names and numbers of persons carrying on business within the Third Division of this Municipality, together with the classes in which they are chargeable under the Act and the fees payable by them.

2. In order to save time, the Return of the Second, Fifth and Seventh Municipal Divisions were sent to the Government Press on the 22d and 23d Ultimo, to be printed, and copies will be forwarded to you, as soon as they are received.

I

3. In calculating the sum payable to Government under Section 25, you will be pleased to bear in mind that the classifications shown by the return are open to objections and appeals, the result of which might materially affect our present anticipations with regard to the outturn. Any notice which you may serve on the Municipality under Section 25 of the Act, must necessarily be inoperative, owing to the period at which the Municipal balances have necessarily to be kept to defray current expenses.

4. I would propose that the whole amount collected be paid into the Madras Bank to the credit of Govt, as realized, and that the expenses of the Municipality be recouped by monthly bills submitted to Government.

I have &c

(Signed) L. R. Burrows

Acting President

(True Copy)

(Signed) R. J. Melville

Collector of Madras

(True Copy)

G. Hatton

Secy

1112

G.H.C

C.D.S

Enclosure in Board's
Proceedings to the
Secretary to Govt R.D.
Dated 15th August 1878
No. 2297
Rev 3599/78

by C. 31 Aug 1878 L Lead