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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	1802	Press.
B.P. No.		Mis.
Dated	8.11.1878	197

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Archives I-5,806-24-2-78.

1802
GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

8th November 1878, No. 1,802.

Read the following paper :—

No. 110. From the Hon. A. MACKENZIE, Chairman, Chamber of Commerce, to the Acting Chief Secretary to Government, Ootacamund, dated Madras, 29th October 1878.

In the *Fort St. George Gazette* of the 3th instant the Chamber notice the following appointment :—

"Mr. Job Solomon having been appointed by the Municipality Collector of License Tax for the Town of Madras under Act III of 1878 (Madras), His Grace the Governor in Council is pleased to confer upon the said Job Solomon the powers described in Sections 6, 10, 11, 12, 13, 14, and 15 of the said Act III of 1878 to be exercised within the Municipal limits of the town and suburbs of Madras."

2. The powers conferred on Mr. Solomon under the sections referred to comprise the granting of licenses, the preparation of lists of persons to be licensed, the hearing and disposal of petitions

To the Chairman of the Chamber of Commerce.

Exd. A. F. Goodall.

6. Power is not given in any part of the Act to the Collector to appoint a second Collector, and in fact it seems doubtful whether, under Section 27, even the Governor in Council can do so, though he may appoint some one to perform the duties, *subject to the Collector's orders*.

7. As regards the powers of the Municipality, Section 25 simply provides that where a Municipality is to collect the tax, its President may exercise all the powers of a Collector; and it is reasonable to suppose he cannot have more extended powers. It seems to this Chamber that Mr. Job Solomon's appointment can at most be that of an *Assistant to the Collector*, and that it can only be made by the Governor in Council as provided in Section 27.

No. 111.

ORDER THEREON, 8th November 1878, No. 1,802.

Miscellaneous.

RECORDED.

2. The Government observe that the appointment which the Chamber of Commerce question has been cancelled.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under Secretary to Government.

against this same classification. The purpose of any proceeding under Section 14 (relating to the hearing and disposal of petitions), "exercise any of the powers conferred by the Code of Civil Procedure on a Civil Court for the trial of suits."

3. It seems to the Chamber that the powers conferred by the above sections of Act III of 1878 impose a considerable amount of responsibility on the officer who is appointed to carry them out, and that therefore no person should be appointed to the office of Collector whose qualifications for the appointment may be open to reasonable exception. The Chamber, I need hardly say, disclaim any desire to interfere with the discretion of the Government in making appointments of any kind, but in the present instance, where the mercantile and trading interests are so much involved, they think it only right to state, for the information of Government, that the opportunities they have had, for some years past, of forming an opinion of Mr. Solomon's character and abilities in other capacities do not warrant the supposition that he is qualified to perform the somewhat delicate and very responsible duties of a Collector of License Tax with satisfaction to the tax-paying community in Madras.

4. This Chamber would further remark that the form or style of Mr. Solomon's appointment appears to be irregular. He is stated to have "been appointed by the Municipality Collector of License Tax," and to implement such appointment the Governor in Council confers upon him full powers under certain sections of the Act.

5. I am instructed to respectfully submit that the Municipality has no power to appoint a Collector. Sections 4 and 27 of the Act are perfectly clear. "Collector" is defined to be "the chief officer in charge of the Revenue administration of a district;" and *subject to his orders* all powers and duties conferred and imposed upon him by the Act may be exercised and performed by certain specified subordinate Revenue officials, "or by such other officer as the Governor in Council may appoint."

1802
2

Municipal Commissioners' Office.

Madras, 21 Oct^r 1870.

My dear Master,

I appointed Mr. J. B. Solomon subject to the same -
time of the Com^r under section
14 of the Wasting Act. I
did so knowing he was
in the Bankruptcy Court,
but I understood that
nothing now prevents
the order for relief but the
convenience of the Court,
& that all opposition was
virtually withdrawn the
last time the case came
on for hearing. Mr. Sol.

states factoring I should

Mr. J. B. Solomon as Collector of Income Tax.
Resolving, however, from the Chairman, Chamber of
Commerce, reminding on the appointment of —,
and observing that the appointment in question
has been cancelled.

NOVEMBER
Nos. 110-111.

NOVEMBER.

Nov. 10-11.

name is unknown to
me except as appearing
in connection with
meetings of the Madras
Bank Shareholders.
I am informed by a
gentleman who was
connected with him
in the business which
caused his bankruptcy
that none of his creditors
imputed dishonesty to
him, & I received about

twenty letters of recom-
mendation, including
the representatives of the
Madras Bank, Agra
Bank, National Bank
of India, Wills & Co,
Baker & Co, B & S, &
Garnett Camille & Co,
Hewar & Co & others - and
last but not least the Editor of the Times!!
The Gov^t declined to
give me a ^{Kabya and sundry} Government
letter, & setting Gov^t
servants out of the
question, there was no
more.

Candidate for the
place within rule
of Mr. Solomon so
far as I could judge.
True I might have asked
for some other foreman
servant but I could
not say what would be
the result, & it was
necessary to avoid de-
lay.

Unpurposely delayed
answering your letter
till this day, because

Mr. Solomon's case stood
adjourned till today -
& I was, of course, ~~prepared~~
expecting that the usual
order would be passed,
but unfortunately there
was no Court, & so the
matter is not settled.

Mr. Solomon's character
may be said to be in
the hands of the Judge
of the Bankruptcy Court
& unless his examina-
tion is pronounced
satisfactory I should

No. 4754

1802
1878

From Chamber of Commerce

Dated 29 Oct

1878

FOR ORDERS.

Objection is raised to the employment of Job Solomon as License Tax Collector in Hadramas; and as to the form of his appointment.

As to the first point page 1597 of the Fort St. George Gazette contains a notice by Mr Burrows that the conditional appointment has been cancelled.

In regard to the second point

Only need second -
to the remark that
the appt of Job Solomon as License
Collector in Hadramas
cancelled.

seen by Hon. W.
Henderson

Candidate for the

Hadramas

Burrows on

Job Solomon

not press for sanction

for his appointment.

Supposing Mr. Solomon's

moral character to be

what I presume it to be,

judging from his

numerous influential

testimonials, I think him

a fit man for the post.

Yours sincerely

W. R. Munnick.

NOVEMBER

Nov. 17/78

Mr. Job Solomon as Collector of License Tax.
Respecting letter from the Chamber of Commerce, regarding on the appointment of —, and observing that the appt. in question has been cancelled.

to Burrows in
his accompanying
viz d.o. note of
2nd ult says that
he appointed
to Solomon under
section 14 of the
Municipal Act
subject to the ap-
proval of the Com-
missioners.

This section au-
thorizes the Presi-
dent to appoint
from time to time
all officers who
are considered
necessary by the
Commissioners
"to assist in the
execution of
this Act"

As the Muni-
cipality is em-
powered by Act ~~III~~
of 1878 Sec 25 to

IX of 1867 (Madras)

except the Execu-
tive Engineer, Col-
lector of Municipal
Taxes & Sanitary
Inspector.

"raise such further
sums in addition
to its existing Re-
venue as may be
"needful" for the
payment of
Licence fees it
may be taken
for granted that
it may appoint
officers to collect
the money.

Y.M.

No 4764

FOR ORDERS.

Chamber of Commerce
Madras 27 October 1878

From

The Chairman,
Chamber of Commerce

To
The Chief Secretary to Government,
Colombo.

Sir,

In the Fort St. George
Gazette of the 8 instant the Chamber
notifies the following appointment:-

"Mr. Job Solomon having
been appointed by the Municipality
Collector of Licence Tax for the Town
of Madras under Act III of 1878 (Madras),
His Grace the Governor in Council
is pleased to confer upon the said
Job Solomon the powers described
in Sections 6, 10, 11, 12, 13, 14 and 15 of the
said Act III of 1878 to be exercised
within

Hon W. H. D. C. S. B.

"within the Municipal limits of the Town
and Suburbs of Montreal."

The powers conferred on
Mr. Solomon under the sections referred
to comprise the granting of licenses, the
preparation of lists of persons to be
licensed, the classification of persons
licensed, and the hearing and disposal
of petitions against this same classifica-
tion. Further, by Section 5, "The Collector
may, for the purpose of any proceeding
"under Section fourteen" (relating to the
hearing and disposal of petitions)

"exercise any of the powers conferred
"by the Code of Civil Procedure on
"a Civil Court for the trial of suits."

It seems to the Chamber
that the powers conferred by the above
sections of Act III. of 1878 impose a
considerable

considerable amount of responsibility on
the officer who is appointed to carry
them out, and that therefore no person
should be appointed to the office of
Collector whose qualifications for the
appointment may be open to reasonable
exceptions. The Chamber, I need hardly
say, disclaim any desire to interfere
with the discretion of the Government
in making appointments of any kind,
but in the present instance, where the
mercantile and trading interests are so
much involved, they think it only
right to state, for the information of
Government, that the opportunities they
have had, for some years past, of
forming an opinion of Mr. Solomon's
character and abilities in other capacities

do not warrant the supposition that he is qualified to perform the somewhat delicate and very responsible duties of a Collector of License Tax with satisfaction to the tax paying community in Madras.

This Chamber would further remark that the form or style of Mr. Solomon's appointment appears to be

He is stated to have been appointed by the Municipality, Collector of License Tax; and to implement such appointment the Governor in Council confers upon him full powers under certain sections of the Act.

I am instructed to respectfully submit that the Municipality has no power to appoint a Collector sections 1 and 27 of the Act are perfectly clear.

clear. "Collector" is defined to be "the chief officer in charge of the revenue administration of a district: and subject to his orders all powers and duties conferred and imposed upon him by the Act may be exercised and performed by certain specified subordinate revenue officials, or by such other officer as the Governor in Council may appoint."

Power is not given in any part of the Act to the Collector to appoint a second Collector, and in fact it seems doubtful whether under Section 27, even the Governor in Council can do so, though he may appoint some one to perform the duties, subject to the Collector's orders.

As regards the powers of the Municipality, section 25 simply provides

provides that where a Municipality is
to collect the tax, its President may
exercise all the powers of a Collector;
and it is reasonable to suppose he
cannot have more extended powers.
It seems to this Chamber that Mr.
Job Solomon's appointment can at
most be that of an assistant to
the Collector, and that it can only
be made by the Governor in Council
as provided in Section 27.

I have the honor to be,

Sir,

Your most obedient servant

Amableuzie

Chairman.

1892
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P.S. 12-78 244-48
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Revenue 1878 Depense

Don

1802

Recorded

The Government

observes that the

instrument which the

Chamber of Commerce

London bankers

Cancelled.

W

8. 1802

The Chairman of the
Chamber of Commerce

Dated 29 October 1878
Recd 31

1878

1878

With reference to the

appointment of a sub-committee

instructing that the

they had had of planning an

exposure of the character and

addition to the

the suggestion that the

qualified to perform the

character of a

the and also instructing

that the form of the

must be regular for the

reasons stated

GA 8 September 1872

1872

Chairman of the

1872