COUNCIL OF THE GOVERNOR GENERAL OF INDIA

VOL. 19

JAN. - DEC.

1880

P. L.

ABSTRACT OF THE PROCEEDINGS

OF THE

Council of the Governor General of

ASSEMBLED FOR THE PURPOSE OF MAKING

LAWS AND REGULATIONS.

1880.

WITH INDEX.

VOL. XIX.

Published by the Authority of the Governor General.

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING.
1881.

Abstract of the Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament 24 & 25 Vic., cap. 67.

The Council met at Government House on Monday, the 31st May, 1880.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.M.S.I., *presiding.*
His Excellency the Commander-in-Chief, G.C.B., G.C.S.I., C.I.E.
The Hon'ble Sir John Strachey, G.C.S.I., C.I.E.
General the Hon'ble Sir E. B. Johnson, R.A., K.C.B., C.I.E.
The Hon'ble Rivers Thompson, C.S.I.
Major-General the Hon'ble A. Fraser, C.B., R.E.
The Hon'ble J. Gibbs, C.S.I.
The Hon'ble Sayyad Ahmad Khán, Bahádur, C.S.I.
The Hon'ble B. W. Colvin.
The Hon'ble C. Grant.
His Highness Ragbír Singh, G.C.S.I., C.I.E., Rájá of Jheend.

NEW MEMBER.

His Highness RÁJÁ RAGBÍR SINGH took his seat as an Additional Member.

EXEMPTION FROM MUNICIPAL TAXATION BILL.

The Hon'ble MR. GRANT introduced the Bill to exempt certain persons and property from municipal taxation, and moved that it be referred to a Select Committee, consisting of the Hon'ble Sir E. Johnson, the Hon'ble Messrs. Gibbs and Colvin and the Mover. He said that at the last meeting of the Council, in asking for leave to introduce the Bill, he explained that it had been found necessary to insert in the Cantonment Act lately passed, No. III of 1880, a section empowering the Governor General in Council to exempt certain persons or classes of persons and property from municipal taxation in military cantonments. Those powers had been taken in order to protect military officers and men from certain forms of taxation, such as taxes on salaries and professions, which in their case were thought inappropriate; and to prevent municipalities from raising income at the public expense by taxing Government property. In order to carry out those objects, a notification was issued by the Governor General, which he would read to the Council, as it would show the nature of the proceedings which might be taken under the present Bill. It was as follows:—

"In exercise of the power conferred by section 24 of Act No. III of 1880 (The Cantonments Act), the Governor General in Council is pleased to declare that in any cantonment situated in British India, which may have been, or may in future be, brought under the operation of a Municipal Act, the following classes of persons shall, when on duty in such cantonment, be exempted from the operation of taxes of the following kinds (namely):—

"*Classes of persons to be exempted.*

(*a*) Regimental officers, non-commissioned officers and soldiers, medical or veterinary officers, and warrant officers on military duty.

(*b*) Royal Engineers in the Public Works Department.

(*c*) Officers of the Staff Corps and Indian Army and warrant officers of the Army employed in the Military Branch of the Public Works Department.

(*d*) Officers and warrant officers of the Army staff and of Army departments, such as the Commissariat, Ordnance or Pay Department.

"*Taxes from the operation of which exemption is granted.*

(1) Municipal taxes on salaries.

(2) Municipal taxes on professions, trades, callings, offices or appointments.

(3) Municipal taxes on horses, mules or ponies kept for military duty.

(4) Municipal, ferry or road tolls on animals or vehicles kept or used for military duty.

"2. In further exercise of the power conferred by the same section, the Governor General in Council is pleased to prohibit the levy, in any cantonment in British India, of any municipal tax whatsoever on public property, animals or vehicles.

"3. In this order the expressions 'municipal tax,' 'municipal taxes' and 'municipal tolls' include any tax or toll imposed by virtue of the provisions of a Municipal Act under the operation of which any cantonment may have been, or may in future be, brought."

The interests of military officers and men, and public property in cantonments, having been thus guarded, it became necessary, for the sake of fairness and uniformity, to extend similar immunities to military officers and men obliged to live outside cantonments, and to protect public property wherever it might be found within municipal limits. It was with those objects that the present Bill had been drawn; and the measure was of so simple a character, that it required no detailed exposition.

The Motion was put and agreed to.

The Hon'ble MR. GRANT moved that the Bill be published in the local official Gazettes, in English and in such other languages as the Local Governments might think fit.

The Motion was put and agreed to.

VACCINATION BILL.

The Hon'ble SAYYAD AHMAD KHÁN moved that the Hon'ble Mr. Gibbs be added to the Select Committee on the Bill for giving power to prohibit inoculation and to make the vaccination of children in certain municipalities and cantonments compulsory.

The Motion was put and agreed to.

The Council adjourned *sine die*.

SIMLA;
The 31*st May*, 1880.

D. FITZPATRICK,
Secretary to the Government of India,
Legislative Department.

NOTE.—The meeting which was originally fixed for Friday, the 28th May, 1880, was postponed to Monday, the 31st May, 1880.

G. C. B. Press, Simla.—No. 111 L. D.—3-6-80.—250.