

THE



Bombay Government Gazette.

Published by Authority.

SATURDAY, 27TH MARCH 1869.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

ACTS PASSED BY THE GOVERNMENT OF BOMBAY.

The following Act of the Governor of Bombay in Council received the assent of the Right Honourable the Governor of Bombay on the 22nd February 1869, and the assent of His Excellency the Governor General on the 23rd March 1869, and is published for general information :—

BOMBAY.

Act No. II. of 1869.

An Act for taxing Professions and Trades within the City of Bombay for Municipal purposes.

WHEREAS it is expedient for Municipal purposes to impose a tax on persons exercising professions and trades within the City of Bombay : It is hereby enacted as follows :—

I.—PRELIMINARY.

Act not to apply to certain persons. .I. Nothing in this Act shall apply to—

(1) Officers, Commissioned or Non-Commissioned, of Her Majesty's Forces,
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or of Her Majesty's Indian Forces, who are doing regimental duty in Bombay with their Regiments ;

And no member of a Company or firm, which is for the time being certificated under this Act, shall be liable, as such, to take out a certificate under this Act.

II.—CERTIFICATES.

II. Every person who, on or after the first day of May 1869, exercises any profession or trade in the City of Bombay, and whose annual profits from such profession or trade are Rs. 1,000 or upwards, shall take out annually a certificate, and shall pay in advance for the same the sum specified in Schedule A, hereto annexed.

III. Such certificate shall continue in force from the day of the date thereof, until the thirtieth day of April next following.

Continuance of certificate.

IV. Every person who has taken out any such certificate, and who intends to continue any profession or trade for which such certificate was granted, shall take out a fresh certificate for the year following, to expire on the day last hereinbefore mentioned, and shall so renew the same from year to year so long as he continues such profession or trade, and shall pay in each such case the duty for the time being thereupon imposed.

V. Upon every such renewal the new certificate shall bear date from the day of the expiration of the certificate before granted.

Date of certificate.

In all other cases the certificate shall bear date from the day of the application made therefor, although such certificate may be delivered at any day subsequent to the application.

VI. If any person after the first day of May 1869, or in any subsequent year, commences any profession or trade, for the exercise of which a certificate is hereby required, such person not having before taken out any such certificate, the Municipal Commissioner for the City of Bombay may grant such certificate for the remainder of the current year in which it is taken out, ending on the thirtieth day of April next following the date of the commencement of the said profession or trade, upon payment of such proportional part of the duty thereupon imposed as hereinafter mentioned (that is to say)—

If the profession or trade be commenced at any time in the quarter expiring on the thirty-first day of July of the current year in which it is commenced, the person taking out the certificate shall pay the whole duty imposed thereon;

If the profession or trade be commenced at any time in the quarter expiring on the thirty-first day of October of such current year, he shall pay three-fourth parts of the said duty;

If the profession or trade be commenced at any time in the quarter expiring on the thirty-first day of January

of such current year, he shall pay one-half of the said duty; and

If the profession or trade be commenced at any time in the quarter expiring on the thirtieth day of April of such current year, he shall pay a fourth part only of such duty.

VII. Every certificate under this Act shall be granted by, and the sum payable therefor shall be paid to, the Municipal Commissioner for the City of Bombay for the time being.

Every such certificate shall be signed by the Municipal Commissioner granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.

VIII. Every such certificate shall specify—

Contents of certificate.

(1) The year or portion of the year for which it is granted;

(2) The name and profession or trade of the holder;

(3) The sum paid for the certificate; and

(4) The exact locality where the holder intends to exercise his profession or trade, until the thirtieth day of April next following, and shall be received in evidence as *prima facie* proof of all matters contained therein.

IX. The Municipal Commissioner shall, from time to time, determine what persons are liable to take out certificates under this Act, and under which of the classes mentioned in the said Schedule every person to whom a certificate may be granted under this Act shall be assessed, and also in the case of a person commencing a profession or trade, what shall be deemed to be, for the purposes of Section VI., the date of such commencement.

X. As soon as may be after the first day of May in every year, the Municipal Commissioner shall prepare a list of the persons liable to take out certificates under this Act, for the current year, and may from time to time alter and add to the said list.

List of certificate-holders.

Such list shall state—

(1) The profession or trade of each person therein named;

(2) The class under which he is assessed; and

(3) The sum payable for his certificate.

The list shall be filed in the Municipal Commissioner's office, and the list, or such part or parts thereof as he thinks fit, shall be filed in such other places as he directs, and shall be open to public inspection at all reasonable times, without the payment of any fee.

XI. Any person named in such list and objecting to the class under which he is assessed, or denying his liability to be assessed under this Act, if he has paid the sum in which he was assessed under this Act, may, within thirty days from such payment, appeal in writing to the Municipal Commissioner in order to establish his right to have his name transferred to another class or removed from the list. Such appeal shall contain a statement of the grounds thereof.

The statements therein contained shall be verified by the appellant or some other competent person in the manner required by law for the verification of complaints.

Whoever makes a statement in any such appeal which is false, and which he either knows or believes to be false, or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

XII. The Municipal Commissioner shall fix a day for the hearing of the appeal, and on the day so fixed shall hear such appeal, and pass such order thereupon as to him seems fit.

If the order be in favour of the appellant, the Municipal Commissioner shall at once refund the excess paid by the appellant, or (when the order is that the appellant's name be removed from the list) the whole sum so paid by him.

XIII. Any person dissatisfied with any order under Section XII, of this Act may, within fifteen days from the date thereof, present an appeal in writing to the Court of Petty Sessions, whose decision upon such appeal shall be final.

Every appeal preferred under this Section shall be accompanied by a copy of the appeal to the Municipal Commissioner and of his order thereon and of all other documents connected with the case.

When the decision on any appeal made under this Section is in favour of the

appellant, the excess paid by him, or (when the decision is that his name be removed from the list) the whole sum so paid, shall at once be refunded by the Municipal Commissioner.

III.—PENALTIES.

XIV. If at any time, not less than fifteen days after the name of any person has been included in the list mentioned in Section X., the Municipal Commissioner has caused a notice to be served on such person, stating the class under which he has been assessed, and requiring him within seven days from the date of the service to take out a certificate, and to pay for the same the sum (mentioning it) payable therefor under the provisions of this Act;

And if the person so served does not take out a certificate and pay for the same as required by the said notice;

He shall, on conviction before a Magistrate of Police, be fined twice the sum mentioned in such notice.

On the recovery of the fine from the person so convicted the Municipal Commissioner shall grant him a certificate without any further payment.

Every such certificate shall bear date from the recovery of the fine, and, save as aforesaid, the provisions of this Act relating to certificates shall apply to certificates granted under this Section.

XV. Every person required by this Act to take out a certificate, who, without reasonable excuse, neglects or refuses to produce and show his certificate when required so to do by the Municipal Commissioner, or by an officer generally or specially empowered in writing by the Municipal Commissioner to make such requisition, shall, on conviction before a Magistrate of Police, be liable to a fine not exceeding fifty Rupees.

XVI. All fines imposed under this Act may be recovered in the manner prescribed by any Act in force for the time being for the recovery of fines imposed by a Magistrate of Police.

In the case of a firm the Magistrate of Police imposing the fine may issue a warrant for the levy of the amount by distress and sale of any moveable property

belonging to the firm which may be found within his jurisdiction, and (if the firm has not sufficient property within such jurisdiction whereon to levy the fine) of any moveable property belonging to the members of the firm, or any of them, which may be found within the same jurisdiction.

XVII. No person shall be proceeded against for any offence under Section XIV. or Section XV. except at the instance of the Municipal Commissioner.

XVIII. In Sections 193 and 228 of the Indian Penal Code the words "judicial proceeding" shall be taken to include any proceeding under this Act.

IV.—COMPANIES.

XIX. The Treasurer, Secretary, or principal Agent or Manager in India, of every Company carrying on business in the City of Bombay on or after the first day of May 1869, whether such Company be incorporated or not, and whether its principal place of business be situate within the City of Bombay or not, shall take out a certificate on behalf of such Company, and annually pay in advance for such certificate the sum specified in Schedule C hereunto annexed.

Every such Treasurer or Secretary or principal Agent or Manager is hereby indemnified for all payments made in pursuance of this Act.

Such Treasurer, Secretary, or principal Agent or Manager shall in every year in which he prefers to pay the aforesaid percentage, be legally bound to prepare, and on or before the thirtieth day of April in such year to deliver to the Municipal Commissioner for the City of Bombay, a return in writing signed by him and stating the dividend declared by the Company during the year ending on the thirty-first day of March in the year of assessment.

All other provisions of this Act relating to certificates, and to persons required to take out certificates shall apply, *mutatis mutandis*, to certificates taken out under this Section, and to every such Treasurer, Secretary, or principal Agent or Manager as if he were liable to take out a certificate on his own behalf, and to pay for the same the sum payable under this Section.

V.—GOVERNMENT OFFICIALS.

XX. Every person holding any paid office, employment, or commission under Her Majesty, or under the Government of India, or under Government, or under the Municipality, other than the persons exempted under Section I., shall be deemed to exercise a profession within the meaning of this Act: Provided that he shall not be required to take out a Certificate in respect of such office, employment, or commission.

Every person liable under this Section shall pay in the month of May in each year, or in the first month of his residence, in accordance with the Schedule B hereunto annexed.

Provided that any person who shall have resided less than four months in Bombay during the year shall be entitled, on application within the year, to a refund of half the amount paid.

VI.—SERVANTS OF COMPANIES, OR OF FIRMS, OR OF PRIVATE INDIVIDUALS.

XXI. No person holding a paid employment under any such Company as is mentioned in Section XIX. shall be liable as such to take out a certificate under this Act according to Schedule B annexed to this Act, but when his salary amounts to 300 Rupees per mensem or upwards, the Treasurer or other officer whose duty it is to pay such salary shall deduct from the salary due for the month of May in each year, or for the first month of residence, the sum which such person is liable to pay under the Schedule B annexed to this Act.

Every such Treasurer or other officer shall, as soon as may be after making such deduction, pay to the credit of the Municipal Fund in the Bank of Bombay the amount of such deduction.

Every Company, Treasurer, or other officer as aforesaid is hereby indemnified for all deductions and payments made in pursuance of this Section.

The Treasurer, Secretary, or principal Agent or Manager of every such Company shall be legally bound to prepare, and on the first day of May 1869, and on or before the first day of May in every subsequent year, to deliver to the Municipal Commissioner a return in writing showing the names of all persons holding at the date of the said return paid employment under the Company, whose salary as such amounts

to Rs. 300 per mensem or upwards, together with the salaries payable by the Company to such persons respectively.

In determining under which of the classes in the said Schedules A and B any person holding any such employment and exercising nevertheless a profession or trade, shall be assessed, the Municipal Commissioner shall neglect the amount of the pay which such person receives in respect of his said employment.

XXII. Every person in the paid employment of any firm or private individual in receipt of a salary not less than Rs. 300 per mensem shall be liable in the same manner as provided for Government officials in Section XX.

VII.—PAYMENT OF THE TAX.

XXIII. All taxes under this Act, except when deducted from salary under Sections XX., XXI., or XXII., shall be payable on the first day of May in each year.

VIII.—RECOVERY.

XXIV. In any case wherein there has been default of payment the Municipal Commissioner may, if he think fit, recover the amount of the tax as if it were any other Municipal rate leviable under any law for the time being in force.

Provided that, at some time not less than fifteen days after the name of the defaulting person has been included in the list mentioned in Section X., the Municipal Commissioner has caused a notice to be served on him, stating to the effect mentioned in Section XIV. Provided also, that the defaulting person has not within the period specified in such notice complied with the requirement made therein.

On the recovery of the tax from the defaulter the Municipal Commissioner shall grant him a certificate without any further payment.

Every such certificate shall bear date from the recovery of the Tax, and, save as aforesaid, the provisions of this Act relating to certificates shall apply to certificates granted under this Section.

IX.—PAYMENT OF TAXES AND FINES.

XXV. All taxes levied and all fines recovered under this Act shall be paid to the credit of "The Municipal Fund of the City of Bombay."

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X.—MISCELLANEOUS.

XXVI. It shall be lawful for the Government from time to time, by Notification, to make modifications in Schedule A to this Act annexed, in order to assimilate the scale of assessment and the classes of persons brought under such Schedule, to the Schedule of any future Act of the Government of India imposing a similar Tax for Imperial purposes.

Provided, that the Municipal Certificate Tax shall not exceed one-fourth of such Imperial Tax, and that the Municipal Certificate Tax shall not be levied on Incomes below Rs. 1,000 per annum.

XXVII. All or any of the powers and duties conferred and imposed by this Act on the Municipal Commissioner may be exercised by other persons. The Commissioner may be exercised and performed by such other officers or persons as the said Municipal Commissioner shall from time to time appoint in this behalf.

XXVIII. Service of any notice under this Act shall be made by delivering or tendering a copy thereof under the signature of the Municipal Commissioner.

Whenever it may be practicable, the service of the notice shall be on the person therein named, or in the case of a firm or company on some Member or Agent or Manager thereof.

When such person or member cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving officer shall fix the copy of the notice on the outer door of his house in which the person therein named is dwelling, or, in the case of a firm, in which the business thereof is ordinarily carried on.

XXIX. The Municipal Commissioner with the previous sanction of the Bench of Justices, may employ such agency at such cost, or such persons on such salaries, as may appear expedient, to carry out this Act.

XXX. This Act shall come into operation on the first day of May 1869.

Commencement of Act.

SCHEDULE A.

Tax on Professions and Trades.

CLASS I.

Persons whose annual profits shall be assessed at Rupees 4,00,000 and upwards Rs. 1,600

CLASS II.

Persons whose annual profits shall be assessed at Rupees 2,00,000, or at more than Rupees 2,00,000 and less than Rupees 4,00,000 Rs. 800

CLASS III.

Persons whose annual profits shall be assessed at Rupees 1,00,000, or at more than Rupees 1,00,000 and less than Rupees 2,00,000 Rs. 400

CLASS IV.

Persons whose annual profits shall be assessed at Rupees 50,000, or at more than Rupees 50,000 and less than Rupees 1,00,000 Rs. 200

CLASS V.

Persons whose annual profits shall be assessed at Rupees 25,000, or at more than Rupees 25,000 and less than Rupees 50,000 Rs. 100

CLASS VI.

Persons whose annual profits shall be assessed at Rupees 10,000, or at more than Rupees 10,000 and less than Rupees 25,000 Rs. 40

CLASS VII.

Persons whose annual profits shall be assessed at Rupees 5,000, or at more than Rupees 5,000 and less than Rupees 10,000 Rs. 20

CLASS VIII.

Persons whose annual profits shall be assessed at Rupees 2,500 or at more than Rupees 2,500 and less than Rupees 5,000 Rs. 10

CLASS IX.

Persons whose annual profits shall be assessed at Rupees 1,000 or at more than Rupees 1,000 and less than Rupees 2,500 Rs. 4

SCHEDULE B.

Every person in Bombay in the service of Her Majesty or of the Government of India, or of Government, or of the Municipality, or of any Joint Stock or other Public Company or Trading Firm, or of any individual, if the salary of such person amounts to Rupees 1,200 per mensem or upwards Rs. 50

If his salary amounts to Rupees 800 and is less than Rupees 1,200 per mensem Rs. 25

If his salary amounts to Rupees 500 and is less than Rupees 800 per mensem Rs. 15

If his salary amounts to Rupees 300 and is less than Rupees 500 per mensem Rs. 10

SCHEDULE C.

Companies.

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| (A) Every Joint Stock Company, whether registered or not under any English or Indian Act or Acts, and every other Company, whether incorporated or not by Royal Charter, Act of Parliament, or Act of the Council of the Governor General, or of the Governor of any of the Presidencies, and carrying on any trade or business having gain for its object, the paid up capital of which is 50 lakhs of Rupees and upwards. . . | Rs. | 1,000 |
| (B) Every such Company the paid up capital of which is 20 lakhs and below 50 lakhs of Rupees | Rs. | 750 |
| (C) Every such Company the paid up capital of which is 10 lakhs and below 20 lakhs of Rupees | Rs. | 500 |
| (D) Every such Company the paid up capital of which is below 10 lakhs of Rupees | Rs. | 250 |
| (E) Every such Company the Head Office of which is elsewhere than in the City of Bombay, and which carries on business in the City of Bombay by Agency, in respect of such Agency | Rs. | 250 |

By order of the Right Honourable the Governor in Council,

N. DANIELL,

Acting Under-Secretary to Government.

Bombay Castle, 27th March 1869.