

THE



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PART V.

PROCEEDINGS OF THE LEGISLATIVE DEPARTMENT, BOMBAY.

The following Report of the Select Committee of the Council of His Excellency the Governor of Bombay, on a "Bill for imposing duties on the rural non-agricultural classes in the territories subordinate to the Presidency of Bombay," is, in accordance with Rule 25 of the Rules for the conduct of business at Meetings of the Council, published for general information:—

Report of the Select Committee appointed to consider a "Bill [No. 2 of 1871] for imposing duties on the rural non-agricultural classes in the territories subordinate to the Presidency of Bombay."

The Committee have made the following principal alterations:—

2. Section 4 has been altered so as to exempt those Municipal towns alone which will be charged with part of the cost of their Police under the Bill introduced as No. 1 of 1871.

3. A proviso has been added to Section 7 exempting persons whose individual or household income does not exceed Rs. 150 per annum. The Committee are of opinion that below this limit, direct taxation of the nature proposed is undesirable.

4. The Committee consider that the maximum rates levied from persons in Classes I. and II. may be raised without objection to Rs. 6 and Rs. 3 respectively, and they have altered the Schedule accordingly.

5. The Committee have endeavoured to define in more explicit terms the persons, whether heads of households or others, to whom the tax is to apply. A clause has been added to Section 1, and Sections 6 and 7 have been altered with this intention.

6. The words "Collector" and "Sub-Collector" have been substituted throughout the Bill for the "expressions" "Collector of the District" and "Collector."

7. It has been provided that the list prepared by the Sub-Collector shall be open for inspection without fee by any person chargeable under the Bill.

8. The Committee have omitted the Clause in Section 14 which limits the Collector of a District to a period of 30 days in making alterations in orders of his subordinate.

9. They have also omitted Section 15 which excludes legal practitioners from appearing in support of petitions.

10 Section 18 has also been omitted as unnecessary, and in other parts of the Bill minor alterations of phraseology have been made.

(Signed) H. P. ST. G. TUCKER,
 ,, ANDREW R. SCOBLE,
 ,, E. W. RAVENSCROFT,
 ,, G. M. STEWART,
 ,, JAMSETJEE JEJEEBHOY,
 ,, MUNGULDASS NUTHOOBHOY.

18th April 1871.

Bill No. 2 of 1871.

A Bill for imposing duties on certain of the rural non-agricultural classes in the territories subordinate to the Presidency of Bombay.

Whereas it is expedient to impose duties on certain of the rural non-agricultural classes in the territories subordinate to the Presidency of Bombay; It is enacted as follows:—

Preamble.

Interpretation Clause.

1. In this Act, unless there be something repugnant in the subject or context,
 "Collector" means the chief officer charged with the administration of a district in revenue matters, by whatever designation such officer is called.
 "Sub-Collector" means any officer or class of officers authorized by Government to exercise the powers and perform the duties conferred and imposed on a Sub-Collector by this Act.
 "Household" means the members of one family living together in the same house or in any portion of a household as a separate tenement.

2. Nothing in this Act applies to non-commissioned officers and privates of Her Majesty's forces, or of Her Majesty's Indian forces who are not in Civil employment.

3. Nothing in this Act applies to the City of Bombay.

4. Nothing in this Act applies to towns and suburbs required under any law for the

time being in force to provide for the cost of the Police employed therein. Provided that the quartering of additional police under Bombay Act VII. of 1867 in any town or suburb shall confer no right to exemption under this Section.

5. Government may from time to time by order wholly or partially exempt from the operation of this Act, any tribe or class of persons, and may from time to time modify or revoke such order. All orders, modifications, and revocations of orders made under this section shall be published in the *Government Gazette*.

6. Every person being a head of a household, or occupying a separate tenement, and not assessed to the cess leviable under the provisions of (Bombay) Act III. of 1869 on every rupee of land revenue, or who, being so assessed, carries on any profession, trade, or calling (whether on behalf of himself or of any other person) other than the cultivation of land, shall be required as hereinafter provided to pay a duty fixed by Government, not exceeding the duties specified in the Schedule hereto annexed.

7. Every person required to pay such duty shall be assessed under one of the three classes specified in the said schedule accord-

Persons required to pay duty to be assessed under different classes.

ing to the means of livelihood possessed by himself or the household of which he is the head. Subject to rules to be made by Government as hereinafter provided and to the control of the Collector, the Sub-Collector shall decide the class, if any, under which any person shall be assessed: Provided

Proviso.

always that no person or household whose annual means of livelihood do not exceed one hundred and fifty rupees shall be liable to assessment under this Act.

8. The Sub-Collector shall, on or before the first day of July

List of persons liable to pay duty to be made by the Sub-Collector.

1871, and the first day of January of every subsequent year, make

a list of the persons liable to pay duty under this Act, and such list shall state the profession, trade, or calling of each person therein named, and the class under which he is assessed.

List to state Profession, Trade &c.

Such list shall be filed in the office of the Sub-Collector, and on request shall be exhibited for inspection without fee to every person chargeable under this Act.

9. The Sub-Collector shall cause a notice to be served on every person chargeable under this Act, stating—

Service of notice by the Sub-Collector; contents of the notice.

- (1) the name and calling of the person chargeable;
- (2) the year for which the duty is to be paid;
- (3) the amount to be paid;

and requiring him within fifteen days from the date of the service to pay such amount.

10. Such amount shall be paid to the Sub-

Amount of duty to be paid to the Sub-Collector, who shall give a receipt.

Collector, who shall give a receipt for such payment to the person making the same.

Provided that if such person has more than one place of residence the duty shall

Proviso.

be levied at and payment made to the Sub-Collector for the place or district at or in which such person ordinarily resides.

Every such receipt shall be signed by the Sub-Collector granting it, or by such other officer as he shall from time to time empower in this behalf.

Receipt by whom to be signed.

What the receipt shall specify.

11. Every such receipt shall specify—

- (1) the name and calling of the person by or on whose behalf the duty is paid;
- (2) the year for which the duty is paid;
- (3) the amount paid, and the date of payment;

and shall be admissible as *prima facie* proof of all matters contained therein.

12. Any person objecting to the amount

Petition by persons objecting to the amount at which he is assessed.

at which he is assessed, or denying his liability to be assessed, may within fifteen days

from the date of service of notice under Section nine apply by petition to the Sub-Collector to have the assessment reduced or cancelled.

13. The Sub-Collector shall fix a day

Sub-Collector to fix a day for the hearing of the petition.

and place for the hearing of the petition, and on the day and at

the place so fixed, or on the day, and at the place, if any, to which he has adjourned such hearing, shall hear such petition and pass his order thereon. Such order may be in favour of petitioner, or it may simply reject the petition, or it may reject the petition and enhance the rate of duty to that of a higher class, in which case the amount shall be specified in the order.

If the order be in favour of the petitioner the Sub-Collector shall at once refund the fee on the petition.

If the order reject the petition, the petitioner shall, within one week from the passing of the order, pay the amount found to be due.

14. It shall be lawful for the Collector,

Collector empowered to call for proceedings of any Sub-Collector, and to pass orders on them.

whenever he thinks fit, to call for the proceedings of any Sub-Collector in his district,

and pass such order thereon as to him shall seem right.

15. Duties imposed by this Act shall be

Date of payment of duties.

payable on the first day of July in the year

1871, and on the first day of April in every subsequent year.

16. In any case of default in the payment

Recoveries how to be made in case of default.

of duty under this Act, the Sub-Collector may

after the expiration of fifteen days from the date of service of notice, as provided in Section twelve, recover from the defaulter a sum not exceeding double the amount of the duty payable.

Every such sum shall be recoverable as an arrear of land revenue.

Provided that where any person has presented a petition under Section twelve, such sum shall not be recoverable from him unless within one week from the passing of the order on such petition he fails to pay the amount (if any) required by such order.

On recovery from the defaulter of the amount for which he is liable under this Section, the Sub-Collector shall forthwith grant him a receipt without any further payment in the form and manner hereinbefore provided.

17. Except as hereinbefore provided, every order made under this Act shall be final and conclusive; and no suit shall be entertained in any Civil Court to set aside or modify any assessment or order made under this Act.

18. All or any of the powers and duties conferred and imposed by this Act on a Collector or Sub-Collector may be exercised and performed by such Officers or persons as Government shall from time to time appoint in this behalf.

19. Service of any notice under this Act shall be made by delivering or tendering a

copy thereof under the signature of the Sub-Collector. Whenever it may be practicable, the service of the notice shall be on the person therein named.

When such person 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 affix the copy of the notice on the outer door of the house in which the person therein named ordinarily dwells or carries on business.

Government may prescribe forms for notices, and make rules. 20. Government may, from time to time,

- (a) Prescribe forms for the notices and lists hereinbefore mentioned;
- (b) Make rules consistent with this Act for the guidance of officers in matters connected with its enforcement.

SCHEDULE.

Persons in Class I. shall be assessed at an annual duty not exceeding.....	Rs. 6 0 0
Persons in Class II. at an annual duty not exceeding...	Rs. 3 0 0
Persons in Class III. at an annual duty not exceeding ...	Rs. 1 8 0

By order of the Right Honourable the Governor in Council,

JOHN JARDINE,

Acting Under-Secretary to Government.

Bombay Castle, 18th April 1871.

PROCEEDINGS OF THE LEGISLATIVE DEPARTMENT, BOMBAY.

The following Report of the Select Committee of the Council of His Excellency the Governor of Bombay, on a Bill to impose a duty on Feasts in the territories subordinate to the Presidency of Bombay, is, in accordance with Rule 25 of the Rules for the conduct of business at Meetings of the Council, published for general information :—

Report of the Select Committee appointed to consider a "Bill to impose a duty on Feasts in the territories subordinate to the Presidency of Bombay."

The Select Committee appointed to consider Bill No. 3 of 1871, "A Bill to impose a duty on Feasts in the territories subordinate to the Presidency of Bombay," regret that they have been unable to prepare a report within the time prescribed, and request that the time for reporting upon it be extended.

(Signed) H. P. ST. G. TUCKER.
 „ A. R. SCOBLE.
 „ E. W. RAVENSCROFT.
 „ MUNGULDASS NUTHOOBHOY.
 „ BYRAMJEE JEJEEBHOY.
 „ G. M. STEWART.

18th April 1871.

By order of His Excellency the Right Honourable the Governor in Council,

JOHN JARDINE,
 Acting Under-Secretary to Government.

Bombay Castle, 18th April 1871.