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L-1885-105

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CIRCULAR No. 95.

FROM THE OFFG. DIRECTOR OF PUBLIC INSTRUCTION, BENGAL,

TO ALL PRINCIPALS OF FIRST GRADE COLLEGES, GOVERNMENT,
AIDED AND UNAIDED, AND THE PRINCIPALS OF THE MEDICAL
AND ENGINEERING COLLEGES.

Dated Calcutta, the 27th July 1885.

SIR,

I HAVE the honour to request that you will inform me at an early date how many of the candidates that passed the supplementary F.A. examination of 1884 are now reading in your college for the B.A. examination; and how many of the candidates that passed the supplementary B.A. examination of 1884 from your college are now reading for the M.A. degree.

I have the honour to be,

SIR,

Your most obedient servant,

C. H. TAWNEY,

Offg. Director of Public Instruction, Bengal.

E. D'S.—Reg. No. 5726J—40—29-7-85.

To

*The Director of Public Instruction
Sdy Surendra Nath Mitra,*

Head Asst. in charge, Bengal Secretariat, on Tour.

W. LeB. Reg No. 876T—10-7 85.

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L-1885-105
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L-1885-105

No. 2—54, dated Simla, the 17th June 1885.

From—A. MACKENZIE, Esq., c.s., Secretary to the Government of India, Home Dept.,
To—The Secretary to the Government of Bengal, Municipal Department.

I AM directed to invite attention to paragraph 2 of Home Department

The Governor-General in Council does not propose to issue any general order under clause (b) of section 3 of the Act regarding the exemption of Government property from municipal taxation; but His Excellency in Council will be prepared to take action under that clause, if any case of inordinate assessment of Government property is brought to notice for which redress cannot be obtained under the ordinary municipal law.

Circular letter No. 5—165-173 of the 18th November 1881 (quoted in the margin), regarding the exemption of Government property from municipal taxation. As it appears possible that the wording of the paragraph in question may convey a misapprehension of the intentions of the

Government of India regarding the application of the provisions of clause (b), section 3 of Act XI of 1881, the Governor-General in Council considers it desirable to explain that that clause was framed mainly with a view to enable the Government to deal with cases of assessment of Government property when the property to be assessed is of such a nature such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax; as, e.g., when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it. It was the intention of the Act of 1881 to enable the Government to deal with such cases, failing an amicable (though possibly arbitrary) settlement with the local authority concerned, by *at once* issuing an order of prohibition under section 3, clause (b), and appointing an officer under section 5, without entering upon any formal argument or attempting to contest the matter by way of appeal or otherwise. In cases, however, in which there are no such peculiar circumstances attaching to the Government property assessed, as, e.g., where it consists of ordinary dwelling-houses, the assessment should either be accepted, or, if it appears unduly high, proceedings should be taken to obtain redress under the ordinary municipal law, and recourse should not be had to the special provisions of the Act of 1881.

2. I am to request that, with the permission of His Honour the Lieutenant-Governor, the above principles may be carefully borne in mind if any question should arise in the Lower Provinces as to the application of the Act.

Circular No. 11T—M.

COPY forwarded to all heads of departments for information, in continuation of Government Circular No. 27, dated the 6th December 1881.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

DARJEELING;
MUNICIPAL DEPT.—Municipal,
The 9th July 1885.

To

The Director of Public Instruction
S/o Surendra Nath Mitra

Head Asst. in charge, Bengal Secretariat, on Tour.

No: 77^c

Copy forwarded to the Principal, Presidency College
for information and guidance, in continuation of the
office No: 777 dated the 10th February 1882.

Calcutta
The 17th July 1883: }

Chin D'Grawey
Offg: Director of Public Instruction