

COMMISSIONERS FOR IMPROVEMENT OF CALCUTTA ACT 1847

ACT No XVI OF 1847

(Rep., Act 10 of 1852)

[23<sup>rd</sup> October, 1847.]

*Passed by the Hon'ble the President of the Council of India in Council on the 23d of October 1847, with the assent of the Right Hon'ble the Governor General of India.*

*For constituting Commissioners for the Improvement of the Town of Calcutta partly by appointment of the Government and partly by election of the Rate-payers.*

**WHEREAS** by the 158<sup>th</sup> Section of the 52d Chapter of the Statute 33, George III., certain powers and duties in regard to the collection and disbursement of the Assessment thereby authorized to be made by the Justices of the Peace within or for the Presidency of Fort William, were conferred and imposed upon the said Justices. And whereas by Act No. XXIV. of 1840, certain changes were made in the Law relating to the said Assessment.

And Whereas it is apparent that the Sewerage and Drainage of the Town of Calcutta, and the supply of water for the domestic use of the inhabitants thereof, and the due cleansing of Drains therein, and the means of providing for the due ventilation of the Town, and the repairing, cleansing and lighting the roads and streets, and the making convenient lines of communication by spacious streets, and the preventing and removing of nuisances, and the due provision of adequate means for the relief of the sick poor in the said Town are very defective, all which cause excessive disease and great mortality. And whereas the Laws and Regulation now in force, and the pecuniary means applicable to the said objects are wholly insufficient for the remedy of so great a mischief, and whereas it is expedient that remedy should be had herein.

I. It is hereby enacted, that Act No. XXIV. of 1840, entitled an Act for amending the law with respect to Rates for municipal purposes within the Town of Calcutta, is repealed.

II. And it is hereby enacted, that all the said powers and duties in regard to the collection and disbursement of the said Assessments shall from and after the First day of January 1848 cease to be exercised and performed by the said Justices for the Town of Calcutta, and shall be exercised and performed by a Board of Seven Commissioners to be called the Commissioners for the Improvement of the Town of Calcutta, of whom three shall be appointed by the Governor of Bengal, and four shall be elected by the Rate-payers of the Town of Calcutta, that is to say, one by the Rate-payers of each of the following Divisions, viz.

*1<sup>st</sup> or Upper North Division, bounded*

A North by Maharattah Ditch.

South by Cotton Street and Meerbhur's Ghaut Street.

East by Chitpore Road.

West by River Hooghly.

B North by the Maharattah Ditch.

South by Mutchoa Bazar.

West by Chitpore Road.

East by Central Road.

C North and East by Circular Road.

South by Mutchoa Bazar Road.

West by Central Road.

*2<sup>d</sup> or Lower North Division, bounded*

A North by Cotton Street and Meerbhur's Ghaut Street.

South by the Police Ghaut, Hare Street, North side of Tank Square and Loll Bazar.

East by Chitpore Road.

West by the River Hooghly.

B North by Mutchoa Bazar.

South by Bow Bazar Street.

East by Central Road.

West by Chitpore Road.

C North by Mutchoa Bazar.

South by Bow Bazar Street.

East by Circular Road.

West by Central Road.

***3d or Upper South Division, bounded***

A North by Police Ghaut, Hare Street, North side of Tank Square, and Loll Bazar.

South by East and West Esplanade Row.

East by Cossitollah Street.

West by the River Hooghly.

B North by Bow Bazar Street.

South by Dhurumtollah.

West by Cossitollah.

East by Central Road.

C North by Boitakhanna Street.

South by Dhurumtollah ditto.

East by Circular Road.

West by Central Road.

*4<sup>th</sup> or Lower South Division, bounded*

A North by Dhurumtollah Street.

South by Park Street.

East by Circular Road.

West by Chowringhee Road.

B South and East by Circular Road.

North by Park Street.

West by Chowringhee Road;

or of such other Division as the Governor of Bengal may from time to time appoint; or in default of election shall be appointed by the said Governor of Bengal, and any vacancies which may from time to time occur in the situations of any of the Commissioners who shall have been appointed by the said Governor, shall be filled up by the appointment of the said Governor.

III. And it is hereby enacted, that the said Commissioners shall severally receive such Salaries as may from time to time be fixed by the Governor of Bengal, with the concurrence of the Governor General Council, and that for the exercise and performance of all the powers and duties hereinbefore or hereinafter conferred and imposed upon the said Commissioners, five shall be a quorum. Provided always and it is hereby enacted, that it shall be lawful for any one of the said Commissioners to issue a warrant of Distress for the recovery of any arrears of any rates or taxes accruing under the said 158<sup>th</sup> Section of the said Statute or under this Act.

IV. And it is hereby enacted, that the time and place and manner of the elections of the said elective Commissioners in each of the said Divisions shall be according to such scheme as shall be agreed upon by a general meeting of the Owners and Occupiers of assessed house, buildings and grounds in the said Town, consisting of not less than one hundred of the said Owners and Occupiers, and presented on

behalf of such meeting to the Governor of Bengal and approved by him. But so as such elections shall take place annually.

Provided always and it is hereby enacted, that if no such general meeting shall be held within one month from the passing of this Act, or if no such scheme shall be presented on behalf of such meeting to the Governor of Bengal within one month after such meeting shall have been held, it shall then be lawful for the said Governor of Bengal to appoint the whole of the said Commissioners.

Provided also and it is hereby enacted, that the scheme shall be laid by the Governor of Bengal before the Governor General in Council for his approbation, and shall not be in force until such approbation shall have been signified in writing.

V. And it is hereby enacted, that the said Commissioners shall from and after the said day have power within the said Town to levy upon the Owners or Users of the Several Kinds of Carriages, Carts and Horses mentioned in the Schedule to this Act annexed, taxes according to the rates mentioned in the said Schedule, and that the said Commissioners shall have power and discretion to compound with Livery Stable Keepers and other persons keeping Carriages and Horses for hire for an annual rate of Tax to be assessed upon the Carriages and Horses in their Establishments in lieu of taxes according to the rates mentioned in the said Schedule.

VI. And it is hereby enacted, that the said taxed according to the rates mentioned in the said Schedule shall be levied quarterly, and that every person who has been the Owner or User of a Carriage or Horse within the said Town during thirty days in any one quarter shall be liable for the taxes of that entire quarter. Provided always that no person who has not been the Owner or User of a Carriage or Horse within the said Towns during thirty days in any quarter shall be liable to any tax in respect of any Carriage or Horse. Provided also that no such tax shall be levied in respect of any Horse, Carriage or Cart in the employment of Government.

VII. And it is hereby enacted, that the assessments and rules made under the authority of the Statute 33 George III. C. 52, Section 158, and of Section II. of this Act, shall be of such amount as together with the amount of the taxes to be levied by the Commissioners under Section V. of this Act, and together with such other

funds as may be placed at the disposal of the said Commissioners by the Government of Bengal, shall appear to the said Commissioners expedient for completely effecting the purposes specified in this Act, anything in the said 158<sup>th</sup> Section of the said Statute notwithstanding. Provided always, that no rate shall be made exceeding five per cent. on the assessed value of property without the sanction of the Governor of Bengal.

VIII. And it is hereby enacted, that for the assessment and collection of the rates and taxes to be levied by the said Commissioners it shall be lawful for the said Commissioners to appoint such Assessor or Assessors, Collector or Collectors, to make such union of the offices of Assessor and Collector, and to prescribe such rules and take such securities for the due execution of the duties of such Assessors and Collectors as the said Commissioners shall deem expedient, and such Assessors and Collectors shall receive such salaries as the Government of Bengal may see fit to sanction.

IX. And it is hereby enacted, that it shall not be necessary in any assessment rate or warrant of distress under the said Statute, and this Act, to specify the names of the Owners or Occupiers of house, buildings and grounds ; but it shall be sufficient if every property rated be identified, and in the case of houses numbered in any street, that the name of the street and number of the house rated be particularly specified.

X. And it is hereby enacted, that the Goods and Chattels of the Owners of any houses, buildings or grounds rated under the said Statute, and this Act, shall be seizable anywhere (except Goods and Chattels concealed as hereinafter mentioned) for deficiency in the payment of rates, and that all Goods and Chattels which shall be found upon any premises rated shall be seizable for any arrears, which may be due for a period of one year immediately preceding such seizure, and in the case of the seizure of the Goods and Chattels of a tenant under such circumstances, such tenant may deduct the amount of the levy from the next payment of his rent.

XI. And it is hereby enacted, that when there is ground to suspect that Goods and Chattels liable to distress under the said Statute, and this Act, are concealed in any Zenana, the Officer charged with the execution of the warrant shall make a special report to the Commissioner granting the same, who shall thereupon follow

as closely as is practicable, the rules for the seizure of Goods and Chattels in like cases adopted by Her Majesty's Court.

XII. And it is hereby enacted, that it shall be lawful for the said Commissioners, and they are hereby required to make rules and as occasion may require to add to, revoke or alter the same, for the regulation of the time and manner of assessing and levying the said taxed, and for compelling persons to give any information which may be necessary for that purpose, and for imposing penalties upon persons not performing any duty cast upon them by the said rules for the said purpose, and upon persons obstructing any persons acting under the said Commissioners in that behalf so as that such penalty shall not in any case exceed 100 Rupees.

XIII. And it is hereby enacted, that such rules shall be laid before the Governor of Bengal and approved by him, and shall then be, laid by the said Governor of Bengal before the Governor General in Council, and when approved by him shall have the force of law. Provided always, and it is hereby enacted, that the said taxes shall not be leviable until such rules have been so made and approved.

XIV. And it is hereby enacted, that it shall be lawful for the said Commissioners to levy the arrears of the said taxes and any penalties which may be incurred under the said rules by the same process of distress as is hereinbefore provided for the levying of the aforesaid rates on houses, buildings and grounds.

XV. And it is hereby enacted, that the whole proceeds of the said rates and taxes, after paying all Salaries, Establishments and incidental expences of the said Commissioners shall, together with such monies as the Government of Bengal with the sanction of the Governor General in Council may direct to be paid over to the said Commissioners, be applied by them to the following purposes, *viz.*

1. Formation of Tanks and Aqueducts for the conveyance of water to all parts of the Town.
2. Opening of Streets and Squares in crowded parts of the Town.
3. Filling up stagnant pools of water and removing obstructions to the free circulation of air.
4. Lighting and watering the roads and Streets.
5. Cleansing and repairing the same, and the drains of the said Town.
6. And in improving and embellishing the said Town generally.

## SCHEDULE.

Per Annum.

For every 4 wheeled Carriage on springs, drawn by two Horse,	32 Rs.
For every 4 wheeled ditto ditto, by one Horse, - - - - -	7 Rs.
For every 2 wheeled ditto ditto, by one Horse or two Horses, - -	16 Rs.
For every Karanchee, Hockery or Cart, - - - - -	5 Rs.
For every Riding Horse or Pony, - - - - -	18 Rs.
For every Draught Horse, - - - - -	2 Rs.
For every Draught Pony or Tattoo, - - - - -	1 Rs.
For every Draught or burthen Bullock, - - - - -	8 As.

