

Copy of a letter from Commissioner and Superintendent C. S. Tuttle States to Secretary to Government, Lahore, N<sup>o</sup>. 242 of 21<sup>st</sup> November 1860.

Exemption?

I have the honor to submit for the consideration and orders of His Honor the Lieut Governor, a file of correspondence connected with the claim to Gentlemen from Income Tax, advanced by Lieut Pogson, Invalid Corps, residing at Simla. Mr. Pogson has a house, and resides outside the boundaries of Simla in the territories of the Raja of Keonthul, by whom the Simla Hill was originally ceded to us, when the Sanatorium was first established. -

I think Act XXXIX of 1860 does not include his case, and according to the letter of the law he can claim immunity from taxation on account of his house and property situated in Keonthul. This claim opens out a much larger question. For there are many house proprietors, and much house property out of the strict limits of the station. The truth is, Simla has over grown its boundaries. The station is much larger, and more important than it was ever expected to be, houses have extended in every direction, and have been built without regard to Jurisdiction. The only difference hitherto observed between House Proprietors inside and those outside the

The boundary, has been that one class has paid ground rent to the British Government, and the other class to the native chief within whose jurisdiction the houses were situated. - Sometimes the administration of Civil Justice was impeded by a defaulter absconding to a house or village beyond the boundary line, where he was safe from the processes of our Courts and the molestation of his creditors when the new penal Code comes into force, this latitude might be taken advantage of by petty Criminals also -

4. - It is time therefore to revise the boundaries, so as to defeat all claims to evade Imperial taxation, as well as to sweep away obstacles to the efficient administration of Civil and Criminal Justice. - The territories of the Raja of Keonthal for the most part adjoin Simla. The station is confined to the upper part of the Sacko Hill, and immediately below the ordinary level of houses is the boundary. I have spoken to the Raja, and he is quite willing to cede as much land as we require in receiving full equivalent elsewhere. He will not take money in exchange, but is only too glad to accept land, for the proximity of the station of Simla does not improve the character or the habits of obedience on the part of his subjects who live near the border. I propose therefore to take this opportunity to enlarge the boundaries of the Station,

P.L.

For: 1800 Sept<sup>r</sup>:

To  
The Secy: to the Govt  
of the Punjab  
His Dep<sup>ty</sup> Secy

at Madras  
order for Rs 100  
draft?

Proceedings December  
No. 522.

The Govt has not approved  
in reply to 6026/1531 of the confer-  
ence approval of the proposal of  
the Govt. of the Punjab, to ex-  
change the boundaries of the States  
of Simla by exchanging with  
the Rajah of Konthul, for the  
lands contiguous to the State  
lands of equal value in  
Konthul adjoining the Punjab  
Province.

Cal. 24/10