

15-12-65

L. & M.
1000-25-10-97.

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 2797 M.

DATED 15-12-97

INDEXED. *CA*

DESPATCHED

[Despatch Abstract.]

Taxes

In forming the Chairman M. B. Comial,
Mangalore, that his reference no. 556 of 12th
Oct: 1897, regarding the tax on buildings
has already been disposed of, & stating
that separate orders will be passed on the
question as to whether the tax on arts should
be levied on the gross or net income.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Local & Munl. (1897) Department.

CURRENT No. 3652 M

From The Chairman,
Municipal Council
Mangalore

No. 579.

Misc Order no. 2797m Mus of 15-12-97

The Chairman's reference No 556, dated 12th October 1897, regarding the tax on buildings has already been disposed of in G.O. No 2370. m, dated 29th idem.

Dated 19-10-97

Received 23-10-97

Registered 23-10-97

Enclosures

Spare copies.

2. Separate orders will be passed on the question as to whether the tax on arts should be levied on the gross or the net income.

SUBJECT.

Profession Tax.

Soliciting orders regarding the correct interpretation or meaning of the word "income" used in Schedule A of the new Act, re the —.

Note. The question referred to in paragraph 2. of the draft has been raised in another file which is put up, but has not yet been decided.

To The Chairman M.C. Mangalore
Dated 15/12/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Form No. 70. 500-14. 4. 96.

No. 379

MUNICIPAL OFFICE, 3852h

MANGALORE, 19th October, 1897

From

M. R. R. J. M. Ramakao, Avargal,

Chairman, Municipal Council,

MANGALORE.

To

The Secretary to Government,
Local and Municipal Department,
Madras.

Sir,

Enclosures.-

Nil.

I have the honour to request the
favour of being informed whether "Income" used
in Schedule A of the new Municipal Act,
No. III of 1897, means the gross income of
an assessee or only the net income. The word
has not been defined in the Act.

The real intention is not clear
either from the Statement of Objects and
Reasons, dated 5th February, 1894, appended
to the draft Bill, wherein it is ~~re~~erely
stated that the assessments will be based
"mainly on considerations of the income
derived

derived by the assessee; or from the explanation contained in the Select Committee's Report, dated 21st March, 1895.

From the Council's discussions on the Schedule, however, I find that at the meeting held on 13th March, 1896, the Honorable Mr. Arundel, in connection with the question of assessing companies, remarked that the tax "depends upon the profits actually realized."

Nothing further bearing on the point can be found. Some of the assesseees have objected to their being assessed with reference to their gross income as I have already done, and want an authoritative decision from Government on the actual meaning of the word "income", which accordingly I hereby beg to solicit.

2. J.

2. I request that replies to this reference as well as to that made by me on the 12th instant, No. 556, re the tax on buildings, may be vouchsafed to me as soon as possible.

I have the honour to be,
Sir,

Your most obedient servant,

J. M. B. B. B.
Chairman.

Compd
H.

*2. I request that copies of this
form be sent to that end
in the instant. 1898 in the
may be forwarded to me in
form.*

When given for copying
When copied 11/12/17 189 .
When examined
When signed 15/12

READ AGAIN G.O., No. DATED
189

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT A A A A A A A

LETTERS OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Copy in full.
B = Not to be copied.
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