

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 877M.

DATED 6-5-98.

INDEXED. *24.*

[Despatch Abstract.]

Profession Tax.

Concurring with the Chairman, Municipal Council, Bellary in considering that S. Krishna Swami Ajar, Assistant teacher in the Wardlaw College, is also a money lender by profession and that the Chairman has power under Section 54 (2) of the District Municipalities Act to revise the assessments even after the tax for the first half year has been collected.

BACK PAPERS.

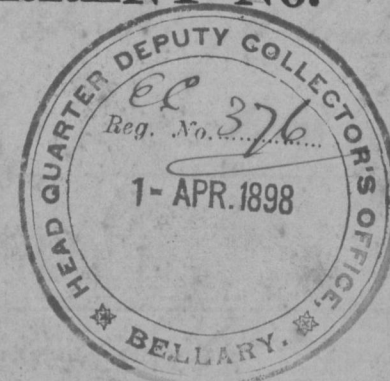
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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Local & Munl. (1898) Department.

CURRENT No. 1268 m



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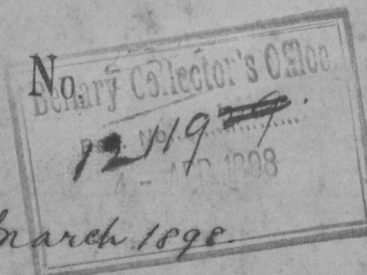
Mr. P. Rama Rao Garu B. A.
Chairman Municipal Council
Bellary

H.M.
This Order No. 877-M-110 of 21/5/98.

The Government concurs with the
Chairman.

VR
26/4/98

HT
28/4/98



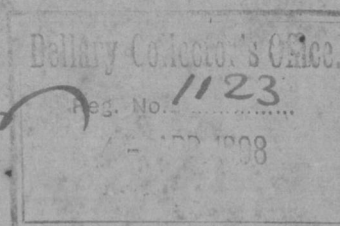
Dated 29 March 1898.

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SUBJECT.

Power to revise the Profession Tax
after collection — Submitting for
orders of Govt. the decision of the
Council that the Chairman had no
— in connection with the appeal
Petition of one S. Kristnalaiah Aiyar
who was first assessed as a Teacher on
Rs 30/- and subsequently as a money-
lender.

The Chairman, Municipal Council, P.O.
Bellary, this 10th Collr.
copy 26/5/98

Office note this case

VR
28/5/98

VR
28/5/98

VR
28/5/98

BACK PAPERS.

G.O.	No.	Department.	Date.
	724		4-4-98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Extract from the Proceeding of the Municipal Council Bellary at the Meeting held on Tuesday the 22nd February 1908 at 7.30. am.

Present (the present strength being 24).

1. Mr. P. Ramakrishna Rao B. A. Chairman M.C.

2. Mr. K. Siddiah Garu

3. Mr. K. Abdul Kareem Saib

4. Mr. G. Lakshmana Rao Garu

5. Mr. K. Runga Rao Garu

6. Mr. J. Soobha Rao Garu

7. Mr. G. Veerabhadraiah Garu

8. Mr. H. Balaji Singh Garu

9. Mr. J. Chellaperumal Pillai amsgal.

10. Surgeon Major R. H. Cama.

I. Read and disposed of as follows, - the appeal from the following individual against the imposition of Profession Tax.

Appeal No	Name	Door Ward.	Tax.
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110.	Mr. Dr. Arisnawamy amsal.	A.D.B.P. No 4.	0.0
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The revision after collating the tax from the Assessee is not in accordance with Section 54. Decided by Six against four.

The increase of tax for the 1st Half-year should be remitted. (Note - Mr. P. Ramakrishna Rao, K. Runga Rao Garu, K. Siddiah Garu and H. Balaji Singh Garu voted against).

He

Mr R. J. Chellaperumal Pillay Esq. - He is a Schoolmaster and not a money-lender and his income from all by money-lending does not exceed Rs 10/- a month, while his pay as School-master is Rs 30/- a month.

Surgeon Major R. A. Cooma - He is a School-master by Profession and not a money-lender by Profession.

Mr R. P. Rama Rao Esq. - He is a Schoolmaster and nevertheless a money-lender as admitted by him.

Municipal Commis. Office
Bellary 29 March 1898

Chairman M.C.

12-3-98

12-3-98

No. 12119
From

Municipal Commissioners' Office
Bellary Dated 29th March 1898.
LOCAL & MUNICIPAL
30-3-98
12119

Mr. R. P. Rama Rao Esq. B.A.
Chairman Municipal Council
Bellary

To,

The Secretary to Government
Local and Municipal Dept.
Madras.

Through The Revenue Officer,
in charge of Division,
Bellary -

Submitted Sir,

Through the Collector

Thamaraing
Dy. Collector
1-4-98

I have the honor to submit the following case for orders of Govt. as cases of a similar kind are many in this Town.

Submitted.

Exclusion
84/-
to
Collection

12-3-98

2. One Kristnasawmy Syer an assistant Teacher in the Local Wardlaw College was in the beginning of the current official year assessed to Profession Tax as a Teacher drawing a monthly pay of Rs 30/-. It was discovered in the second half of the year that he was carrying on money-lending business as well and I accordingly revised the Profession Tax Register and placed him as a money-lender in class VIII Schedule A (vide proviso 4). In doing so, I assessed him at Rs 4/- for the whole year.

3. Against this assessment he appealed and at the hearing of his appeal, it was discovered that he had paid the assessment for the first half-year as a Teacher and the Council held I had no power to revise assessments after Collection, although Section 54 (2) is wide enough to cover my action.

4. In deciding the appeal against the second half-year assessment the Council held he was not a money-lender by Profession. Six against four.

5. The assessee admitted at the hearing of the appeal that he denied it in his appeal petition he was carrying on the business of money-lending to the extent of Rs 500/- or so and was making a monthly interest of about Rs 8/- or so.

6. Being a matter of importance I recorded the opinion of each Councillor separately.

7. The six Councillors whose votes decided the appeal expressed their opinion that he was not a money-lender by Profession.

8. Although a School Master by Profession admittedly the assessee carries on

on other professions and will therefore come under Section 59.

9. There are several cases similar to this and also many cases wherein the persons carry on only money-lending business on a very small scale and a number of the latter kind are placed in class VIII by the Council on appeal.

10. In this particular case my own opinion is that it is an additional profession and it falls under Section 59 and the assessee ought to have been classed according to the proviso No 4 of the Schedule A.

I have the honor to be

Sir,
Your most obedient servant

Chairman M. C.

DD
29/3/88

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When given for copying _____
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189 .

READ AGAIN G.O., No. _____, DATED _____
189 ,

CURRENT No. _____

ENCLOSURES TO C. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT. _____

STATEMENT WITH DITTO. _____

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