

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	234	Press Mis.
473-74 Dated	28-1-	1868.

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*Proceedings of the Madras Government, Revenue Department,
28th January 1868.*

No. 473. Read the following Proceedings of the Board of Revenue, dated 9th January 1868, No. 111 :—

Read the following letter from the Acting Collector of Madras, to the Secretary to the Board of Revenue, dated Sydapet, 19th November 1867, No. 382.

* Mr. Winscom's endorsement.

License Certificate granted by the Cantonment Magistrate at Kamptee.

Income Tax Certificate.

Copy of a letter addressed by the Deputy Commissioner of Nagpore to the Cantonment Magistrate at Kamptee.

Banseelal Abeerchund Bahadur's Appeal Petition to Mr. Winscom.

1. I have the honor to forward, for the Board's consideration and orders, the accompanying petition, with its enclosures,* from Banseelal Abeerchund Rae Bahadur.

2. The Board will observe that the petition is an appeal, under Section 13 of Act No. XXI. of 1867, against the

decision of Mr. Winscom, the License Tax Collector of Madras, who placed the firm of Banseelal Abeerchund Rae Bahadur under Class 4, and assessed it accordingly. The Agent of the firm paid the tax under protest, and then appealed to Mr. Winscom under the provisions of the first part of Section 13 of License Act, and contended that he was not liable to the tax, as the principal firm at Kamptee has already been assessed at Rupees 500 under Act No. XIV. of 1867, called the Pindarhi Tax Act, and that the firm in Madras was not liable to any tax under Act No. XXI. of 1867, under the Governor General's Notification No. 1,897, dated the 5th April 1867.

3. By a Notice in the *Gazette of India*, No. 1,897, of the 5th April 1867, all persons in the Central Provinces, who are subject to the provisions of Act No. XIV. of 1867, (Pindarhi Tax Act,) shall be exempt from the License Tax. The question, therefore, arises whether this exemption extends to branch establishments, in other parts of India, of houses in the Central Provinces, who are there exempted.

4. I am decidedly of opinion that they should be exempted in the same way that they would be exempted if the chief house of business was located in any place where License Tax was charged. The Pindarhi Tax appears to be only another form of License Tax under an old name.

ENCLOSURE No. 1.—Petition.

1. The foregoing letter will be submitted for the consideration and orders of Government.

2. The Board are of opinion that the question raised by petitioner is one on which an authoritative ruling is required. The certificate submitted shews that petitioner has paid *only* for business carried on in the Central Provinces, so that he would, apparently, be again liable to be taxed for a business carried on in Madras.

No. 474. ORDER THEREON, 28th January 1868, No. 234.

Miscellaneous.

1. Section 6, Act XXI. of 1867 provides that if a person carries on trade in more than one place, his License shall be granted by the Collector of the place in which his principal place of business is situated. It has been expressly ruled by the Government of India that

no second payment of License Tax can be required on account of trade carried on in more than one place.

2. Thus if Bunseelal Abeerchund Rai Bahadoor were liable to the License Tax, he should certainly be assessed to it at Kamptee in the Central Provinces, and the License so obtained would exempt him from any further similar demand in any other part of India.

3. But he pays Rupees 500 in the highest Class under the Pandree Tax in the Central Provinces corresponding with the highest rate of License Tax, and the Notification of the Government of India, dated 5th April 1867, expressly exempts from the operation of the License Tax "all persons in the Central Provinces who are subject to the provisions of Act XIV. of 1867," providing for the assessment of the Pandree Tax.

4. The Government have no hesitation whatever in declaring Bunseelal exempt from any liability to pay License Tax in addition to the Pandree Tax, and direct that any amount collected from him, or his Agent at Madras, on account of License Tax be refunded.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
.. the Accountant General

Exd. F. R. Bantleman.

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Sec. 5. Act 21. of 1867 provides that if a person carries on trade in more than one place, his license shall be granted by the G.O. of the place in which his principal place of business is situated. It has been expressly ruled by the Govt. that no second payment of License Tax can be required on account of trade carried on in more than one place. Thus if Bunseelal Abeerchund Rai Bahadoor were liable to the License Tax he should certainly be assessed to it at Kamptee in the Central Prov. & the license so obtained would exempt him from any further similar demand in any other part of India. But he pays Rs. 500 in the highest class under the Pandree Tax in the C.P. corresponding to the highest rate of License Tax. & the Govt. of India, dated 5th April 1867, expressly exempts from the operation of the License Tax "all persons in the Central Provinces who are subject to the provisions of Act XIV. of 1867" providing for the assessment of the Pandree Tax. The Govt. have no hesitation whatever in declaring Bunseelal exempt from any liability to pay License Tax in addition to the Pandree Tax. & direct that any amount collected from him or his agent at Madras on account of License Tax be refunded. L.H.
28th Jan 1868.

W.H.
L.H.

12th Jan 1868
6th Jan 1868