

G.O., No. 34

DATED 17th Jan. 1895

INDEXED.

[Despatch Abstract.]

EXECUTION OF REVENUE DECREES IN NATIVE STATES.

Communicating to the Resident in Travancore certain correspondence with copy of Board's Proceedings, dated 10th April 1894, No.117, with reference to his enquiry whether the Travancore courts are bound to execute an order passed by a British Indian Collector under the Indian Income-Tax Act.

BACK PAPERS.

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

FURTHER PAPERS.

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

Hurhur Cutcherry

Memorandum of August 1894

N^o. 3940
R. 1050

From The Dewan of Travancore

To The British Resident in
Travancore and Cochin

Sir, I have the honor to acknowledge receipt of your letter N^o. A. 1362 dated the 7th ultimo requesting that the arrears of Income tax due by Krishnen Numbony may be recovered from him under the Income Tax Act (II of 1886)

2. The matter was referred for the opinion of the High Court, a doubt having arisen as to whether this Government can enforce the payment. From the enclosed copy of their reply it will be seen that without special legislation an order passed by a British Indian Collector under the Act in question cannot be executed in Travancore, there being no provisions in the Travancore Code of Civil Procedure similar to those of Sections 229 & 230 of the British Indian Code (Section 432 as it originally stood in Act ~~XIV~~ of 1882). Government concur in the view taken by the High Court.

I have &c
(Sgd) Shungra Sobier
Dewan

N^o 195

High Court
Travancore 3rd August 1894.

To
The Dewan of Travancore

Sir,
With reference to your letter N^o ³⁴³⁴/_{R. 916} dated the 18th ultimo, we beg to inform you that in the present state of our law, orders of British Indian Collectors made under the Income Tax Act (II of 1886) cannot be executed in Travancore. Our Code of Civil Procedure (Regulation II of 1065) contains no provisions similar to those of Section 229 ss of the British Indian Code (Section 434 as it originally stood in Act XIV of 1882, which authorise His Excellency the Governor General in Council to declare by a notification in the Gazette of India that the decrees of any Civil or Revenue Courts in any Native State in alliance with Her Majesty may be executed in British India. It is on the authority of Regulation II of 1061 and the Government notification published thereunder, that British Indian and

Cochin decrees are now executed in Travancore. The title, preamble and the provisions of Section 1 of this Regulation restrict its application to decrees passed by the Civil Courts in British India and in the Native State of Cochin. A British Indian Collector acting under the provisions of the Income Tax Act is not a Civil Court, but a purely Revenue Officer; and it is by the special provisions of the Enactment that the force of civil decrees is given to his orders. We think that for the execution of such orders in Travancore special legislation will be necessary.

We have &c
(Sgd) K. Krishna Swami Row. Ch. Justice
(") G. Kumbhiraman Nair Judge
(") A. Sitaran aiyar Judge
(") W. G. A. Cosby Judge
(True Copy)
(Sgd) Shungra Sobier
Dewan

(True Copy)

L. B. P. R.

Resident

P. J.

40

Regulation IV of 1061.

A Regulation to authorise the execution in Travancore of the decrees passed by the Civil Courts in British India and the Cochin State passed by His Highness the Maha Rajah of Travancore on the 15th June 1886 corresponding with the 3rd Mithoonam 1061.

Whereas it is expedient that the decrees passed by the Civil Courts in British India or by the Civil Courts of the Cochin State should be executed in Travancore in the same manner as the decrees of Our Civil Courts, We are hereby pleased to enact as follows—

Our Government may from time to time, by Notification in the Travancore Gazette (a) declare that the decrees of all or any of the Civil Courts situate in British India or in the Cochin State may be executed in Travancore as if they had been made by the Courts of Travancore and (b) cancel any such declaration.

2. Our High Court with Our previous sanction, shall be competent to make such rules as may be necessary for the guidance of the subordinate Courts in executing the decrees of the Courts of British India or of the Cochin State.

SIGN MANUAL.

NOTIFICATION.

Under Sec. I of Regulation IV of 1061, it is hereby notified under sanction of His Highness the Maha Rajah, that from and after this date the decrees passed by the Civil Courts in British India and in the Native State of Cochin may be executed in Travancore as if they had been made by the Courts of Travancore.

V. RAMIENGAR, Dewan.

Huzur Cutcherry }
Trevandrum }
1st July 1886.

പ്രതിഷ്ഠി ഇൻഡ്യായിലെ സിവിൽ കോട് കളിലെയും കൊച്ചി സംസ്ഥാനത്തെ സിവിൽ കോട്കളിലെയും തീപ്പുകൾ തിരുവിതാംകൂട് സംസ്ഥാനത്തിനകത്തു നടത്തിക്കുന്നതിന്നു അധികാരം കൊടുക്കുന്നതിനായി ചുവമ്പുറം വടം (ജൂൺ 15) 1061-ൽ 15-ആം മിഥുനം നാൾ നിയമിച്ച റിഗുലേഷൻ

നമ്മുടെ സിവിൽ കോട്കളിലെ തീപ്പുകൾ നടത്തുന്ന ക്രമപ്രകാരം തന്നെ പ്രതിഷ്ഠി ഇൻഡ്യായിലെ സിവിൽ കോട്കളിലെ കൊച്ചി സംസ്ഥാനത്തിലെ സിവിൽ കോട്കളിലെ നിയമിക്കപ്പെടുന്ന തീപ്പുകളെയും ഈ സംസ്ഥാനത്തിനകത്തു നടത്തിക്കുന്നതു യുക്തമായിരിക്കുകയാണു ഇതിനാൽ നിയമപ്പെടുന്നതു എന്തെന്നാൽ

(എ) പ്രതിഷ്ഠി ഇൻഡ്യായിലെ കൊച്ചി സംസ്ഥാനത്തിലെ ഉള്ള എല്ലാമൊ എന്തെങ്കിലും സിവിൽ കോട്കളിലെ തീപ്പുകൾ തിരുവിതാംകൂട് സംസ്ഥാനത്തിലെ കോട്കളിൽ നിയമിക്കപ്പെട്ടിരുന്നാൽ എങ്ങനെയോ അതിനുള്ള അവയെ തിരുവിതാംകൂട് സംസ്ഥാനത്തിനകത്തു നടത്തിച്ചു കൊള്ളാവുന്നതാകുന്നു എന്നു നമ്മുടെ ഗവർണ്മെന്റിൽ നിന്നും നമ്മുടെ ഗവർണ്മെണ്ടു ഗസറ്റിൽ അപ്രൊപ്പറേറ്റ് വിജ്ഞാപനമായി പ്രസിദ്ധപ്പെടുത്തുകയും (ബി) അങ്ങനെ പ്രസിദ്ധപ്പെടുത്തുന്നതിനെ റദ്ദ് ചെയ്യുകയും ചെയ്യാവുന്നതാകുന്നു

2. പ്രതിഷ്ഠി ഇൻഡ്യായിലെയും കൊച്ചി സംസ്ഥാനത്തിലെയും കോട്കളിലെ തീപ്പുകൾ നടത്തിക്കുന്നതിൽ കീഴ്ക്കൊടുക്കൽ നിന്നും അറിഞ്ഞു നടക്കേണ്ടതിനാവശ്യപ്പെടുന്ന ചട്ടങ്ങളെ നമ്മുടെ ഫൈനാൻസിലെക്കു നമ്മുടെ അനുവാദം മുൻപിൽ കൂട്ടി വാങ്ങിക്കൊണ്ടു ഉണ്ടാക്കിക്കൊള്ളുന്നതിന്നു അധികാരം ഉണ്ടായിരിക്കുകയും ചെയ്യും

വിജ്ഞാപനം

പ്രതിഷ്ഠി ഇൻഡ്യായിലെ സിവിൽ കോട്കളിലെയും കൊച്ചി സംസ്ഥാനത്തിലെ സിവിൽ കോട്കളിലെയും തീപ്പുകൾ തിരുവിതാംകൂട് സംസ്ഥാനത്തിനകത്തു നടത്തിക്കുന്നതിന്നു അധികാരം കൊടുക്കുന്നതിനായി ചുവമ്പുറം വടം (ജൂൺ 15) 1061-ൽ 15-ആം മിഥുനം നാൾ നിയമിച്ച റിഗുലേഷൻ

എന്തെന്നാൽ
വിവരം അന്നുമായി രാമപ്പാലം

4
Polite
2
12/5

1894
184

1894 REVENUE DEPARTMENT.
1894 REVENUE DEPARTMENT.
1894 REVENUE DEPARTMENT.
Enclosure No. 2
Current No. 8/30

643

തിരുവനന്തപുരം സർക്കാർ സെക്രട്ടറിയേറ്റ്

NOTICE.

Constable Abdul Raman of the Cot-tayam Police having been convicted in a criminal case and dismissed from service his future employment in any Department of the State is hereby prohibited.

V. RAMIENGAR,
Dewan.

Huzur Cutcherry
Trevandrum
23rd June 1886.

പരസ്യം

കൊട്ടയം പോലീസിൽ കാൺസ്ടബിൾ ആബ്ദുൾ രാമൻ ഒരു ക്രിമിനൽ സംഗതിയിൽ കുറ്റം സ്ഥാപിക്കപ്പെട്ട ജീവനത്തിൽനിന്നും മാറ്റപ്പെട്ടിരിക്കുന്നതിനാൽ അവനെ ഇനിമെൽ യാതൊരു ഡിപ്പാർട്ട്മെണ്ടിലും നിയമിക്കരുതെന്നു ഇതിനാൽ വിശദീകരിക്കുന്നതാകുന്നു. ൧൦൩൧ മാണ്ടു മിഥുനമാസം ൧൧൨൩

ദിവാൻ ആണറമ്പിൽ രാമയ്യങ്കാർ

Notice by the Sripatham Kariakar inviting claimants for deposit money at the Sripatham Nithyachilavoo.

എൻറുമത

കല്പന പ്രകാരം ശ്രീപാദത്ത കൊട്ടാരത്തിൽ നിന്നും

പരസ്യം ചെയ്യുന്നതെന്നാൽ

ശ്രീപാദം നിത്യച്ചിലവിൽ നൂറു മാണ്ട മുതൽ ൧൦൩൫ മാണ്ട വരെ പൊതുവിൽ ൧൧൦ പെക്കായി വാങ്ങിയ പണം ൧൧൨൩ മാണ്ടു ചെല്ലവാനുള്ള ജീവനമായിരുന്ന വരോ ലക്ഷ്യങ്ങളോടു കൂടി അവരുടെ അവകാശികളോ ഹാജരായി വാങ്ങിക്കാതെയിരിക്കുന്നതു നിമിത്തം കണക്കുകൾക്കു കഴിച്ചിലിന്നു മാറ്റം ഇടയായി തീന്നിരിക്കുന്നതിനാൽ ജീവനമായിരുന്നവരോ ലക്ഷ്യങ്ങളോടു കൂടി അവരുടെ അവകാശികളോ പരസ്യം ചെയ്യുന്ന നാൾ മുതൽ മൂന്നു മാസത്തിനകം ഇവിടെ ഹാജരായി അവരവർ ചെല്ലവാനുള്ള പണം വാങ്ങിച്ചു കൊള്ളേണ്ടതാകുന്നു. അങ്ങിനെ ചെയ്യാതെയിരുന്നാൽ അവധി കഴിഞ്ഞ ഉടനെ നൂറു മാണ്ട മുതൽ ൧൦൩൫ മാണ്ട വരെ പൊതുവിൽ കാണുന്ന പണം കണക്കിൽ കാവെഴുതി പൊതുവിൽ കാവു ചെയ്യുന്നതായിരിക്കും എന്നു

൧൦൩൧ മാണ്ടു മിഥുനമാസം ൧൧൨൩

ശ്രീപാദം കാര്യക്കാരൻ

വെങ്കടാചാര്യർ ഹരിഹരയ്യൻ

No A/1833

Resident's office on Circuit

Cottallam 23rd August 1894

despatched 27th August 1894

From

M. B. Grigg Esquire C.S.E.,

Resident in Travancore and Cochin

To

The Honorable Mr. J. F. Price C.S.E.,

Chief Secretary to Government

Cottacamund

Sir,

I have the honor to submit the following for the consideration and orders of Government.

2. One Krishna Hamburi of Trevandrum was assessed by the Collector of Tinnevely to an income tax of Rs 117-3-0 for the year 1893-1894. On his failing to pay the amount the Collector requested me to have the amount collected and credited in the accounts of my Treasury. The tax was due under Part IV Schedule II of the Income tax Act II of 1886.

3. On receipt of the Collector's letter I requested the Dewan to arrange for the collection of the tax and its payment into my Treasury observing that according to clause (3) section 30 of the Income tax Act an order passed by the Collector in a case of default has the force of a decree of a Civil Court. The Dewan however now states that a doubt having arisen as to whether the Darbar could enforce payment, the matter was referred to the opinion of the local High Court and that

1894	1894	1894
REVENUE DEPARTMENT.	REVENUE DEPARTMENT.	REVENUE DEPARTMENT.
Enclosure No. 2	Enclosure No. 2	Enclosure No. 2
Serial No. 1544	Serial No. 1544	Serial No. 1544

Considers that an order passed by a British Indian Collector under the Indian Income tax act cannot be executed in Travancore. I enclose the Dewan's reply and the opinion of the High Court therein referred to for the perusal of Government

4. Under Section 229 B of the British Civil Procedure Code "the Governor General in Council may from time to time by notification in the Gazette of India declare that the decrees of any Civil or Revenue Courts situate in the territories of any native Prince in alliance with Her Majesty..... may be executed in British India as if they had been made by the Courts of British India". As a matter of fact however the notification issued under this section extends the privilege to only decrees passed by the Civil Courts in Travancore and Cochin. To reciprocate the action of the British Government in inserting this provision in its Civil Procedure Code, Travancore passed its Regulation IV of 1861 but under this His Highness Government can only declare that the decrees of all or any of the Civil Courts situate in British India..... may be executed in Travancore. Copies of this regulation and of the notification issued thereunder are enclosed. My doubt is whether under the latter notification the Civil Courts of Travancore are not bound to execute the order of the Collector of Finnevelly referred to which is to all intents and purposes a decree by a Civil Court of British India. The notification, it will be seen, does not restrict the reciprocal action to decrees passed under the Civil Procedure Code alone. A British Legislative enactment has

has given the Collector's order the force of a decree of a Civil Court and it is unnecessary, I take it, for the Travancore Courts to go behind this enactment.

5. In these circumstances I beg to request that the Government be pleased to refer the question for the opinion of the Honorable the Advocate General Madras. Should the Advocate General agree with the Travancore High Court, I request orders as to whether the Durbar should, in view of the restrictive character of its Regulation pointed out in the foregoing paragraph, be moved to amend the same by including Revenue Courts therein or at any rate, decrees of Revenue Courts which are declared by British Acts to have the force of decrees of Civil Courts.

I have the honor to be

Sir,

Your most obedient servant

A. B. J. J.

Resident

P. B.

9/6

Revenue 1894 Dept
Current Number 8584
1894. D.

From

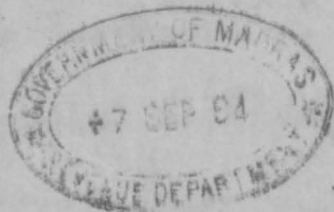
The Resident in Travancore
and Cochin

To

The Chief Secretary to Government.
Orissamund.

Dated 23rd August
Sept 27th } 1894.
Recd 1st Sep 94
Regd 3rd Sep 94
CHIEF SECRETARY
GOVERNMENT OF MADRAS
1 SEP 1894

Enclosures.



Income Tax.

Submits for the orders of Govt. correspondence
regarding the collection of — in Travancore
as requested by the Collector of Tinnevely.

End. 2^o. 1802

Referred to the Revenue
Department
Orissamund }
7th Sep 94 } Chief Secretary

C.S.
5/9

TO BE RETURNED
WITH REPLY.

Endorsement No. 3629

Returned with the remark that
the Govt Pleader's opinion printed
in Board's Pros. 10 Apr. 94. No. 117 (Sep.
Revenue Dept) applies to the present case.

Whitson

Ag. Secretary to Govt.

Pol. Dept.

with B.P. 10 Apr. 94. No. 117.

Recd 15.9.94. Orissamund }
17-Sept 94 }

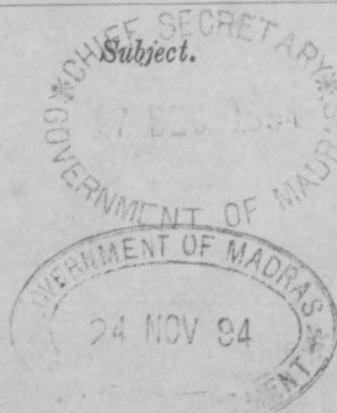
Revenue 1894 Dept
Board of Revenue
(Separate Revenue),
MADRAS.

To

The Secretary to Government
Revenue Department

Recd in Bd 17/12
End 24 Nov 94
Recd 18/12
Encl. C. 1265
13 Encl.

Proceedings, dated 22nd November 1894
No. 5010 Mis.



Forwarding to Government,
from the Collector of
Tinnevely, reporting that
Krishna Namburi has no
property in the District of
Tinnevely.

over

3,000
9-8-94.
Political
1694
P.P. Dept

End. 1^o No. 2465 19

Transferred to the Political Dept.

Whitson.
Secy. to Govt.

For St. George }
15th Decr. 1894 }

To Pol. Dept.
with H.M.'s note in encl.
Ends 14.11.94

100.3
10-8-94

3,000
9-8-94

[$\frac{G}{24}$]
200-6-8-94.

Political DEPARTMENT.

Papers to be read in Proceedings:—

1892.1
Board of Revenue
(Separate Revenue),
MADRAS.

To

Again G. O., dated 189 , No.
Again G. O., dated 189 , No.
Current No. 1184 of 189 4, dated 23. Aug from The Resdt. in F. & C.

Current No. 1265 of 1894, dated 17 Sept from Revenue Department

ORDER.

Communicated to the Resdt in
Travancore
& Cochin

CS.
20.9

22/9/94

Resdt in F & C (1184 = Q 1265 = A)
(with B & Pro $\frac{117}{10.4.94}$)

Proceedings, dated 189 ,
No.

Subject.

* new? imagine, have had
some property there, if only his
account books - I don't clearly
see, ... when the difficulty was.

Of course it might sometimes be
convenient & feasible to enforce Rev.
decrees in Trav: & Cochin. But
we shd have to reciprocate, and
it might not be equally convenient
for us to have to carry out their
Rev. decrees.

21/10/94

4/10

I think it is evident that Travancore
(a Cochin?) shd be asked to amend
their Regulation so as to catch those
who try to evade the San'tah Income
Tax by retiring within their States.

live

28th.

I think before making this
proposal I wd ask the Cdr. of Trin.
revelly why he couldn't recover
by detaining the man's property.
If he was married under Schedule
II, Part IV, he wd appear to
have been carrying on business in
Trinewelly, in which case he must

REVENUE



CS

Order No. 1970

Retransferred to the Revenue
Department with reference to the
Hon'ble Mr. Bliss's note
Frederick Rice
Chief Secretary

CS
5/4

Ootacamund
9th October 1894

13
6
1694

24/9
R4/10

Govt. of 1892 Madras.

REVENUE.

1153

GOVT: REG: NO:

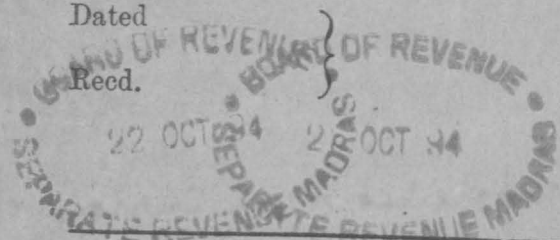
To

The Collector of Tinnevely.
Thro' the Board of Revenue
(Sep. Rev.).

Dated

Recd.

Encl.



Mis. G.O., 17th Oct. 1892, No. 3986.

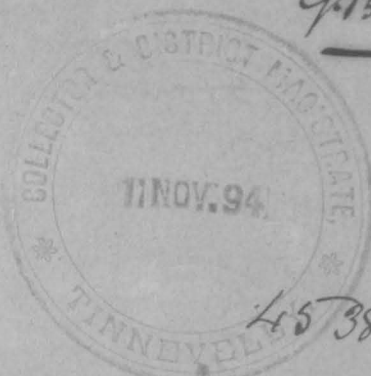
SUBJECT.

Requesting the Collector of
Tinnevely to state whether
process was issued against
the property, if any, possessed
by Krishna Nambari in the
Tinnevely District for the recovery
of the incometase due from him.

over

1894
REVENUE DEPARTMENT.
Invoice No. 4
Receipt No. 8730

Cur: No 263
G.O. Sep. Rev.



S. P.

4538 mms. D 25-10-94

MT 25-10

Forwarded.

S. S. Muddiah
Deputy Secy.

Board of Revenue
Sep. Rev.
Madras
25th Oct 1894.

Disposal No. 372.

Tinnevely Sub-Collector's Office

Dated 5th November 1894.

From

The Sub-Collector of
Tinnevely.

To

The Collector of
Tinnevely.

Sir,

In reply to your Reference A on current
No. 263 of 1894 dispatched on 3rd November 1894,
G.O. Sep. Rev.

I have the honor to state that Krishna Nambari
therein referred to has no property in this
district. He was taxed on fees earned as
a priest of the nambaris at Tiruchendur,
from whom he receives them. He has no
Special agent here.

I have etc.

(Signed) J. H. Munro,
Ag. Sub-Collector.

(True copy)

Disposal no 706997

Dated 14-11-94

Submitted to the Secretary to
Government, Revenue Department, Fort
Saint George, through the Board of Revenue,
(Separate Revenue) with reference to G.O.
dated 17th October 1894, No. 3986 mis.

The enclosures are returned.

Trincomalee Collector's office, *At Kiasurthah*
Dated 11 November 1894 } *Ag. Collector.*

Ued
12-11-94

At Kiasurthah

1894

12153

Revenue Department.

TINNEVELLY Collector's OFFICE.

From The Collector of Tinnevely.

To The Chief Secretary to Government (Rev Dept)

Dated 14th Through the Board of Revenue (Separate Revenue) 1894
Received 16th November 1894

No. 206 of 94

ENCLOSURE.

SUBJECT.

Reporting to Government that Krishna Nambair has no property in the district of Tinnevely.

No 5010 Gms dated 22/11/1894
H.A. 11

Forwarded to The Secretary to Government, Revenue Department.

Board of Revenue, (Separate Revenue), Madras, 20th November 1894
S. S. Nambair, Secretary 25/11

I should let the matter alone, i.e., should accept the position that in such cases we can't recover. But such cases can't be numerous & much doubt if it wd be safe for us to undertake the necessary reciprocal obligation of presenting the revenue decrees of Trav. & Cochin for them

13/12/94

C. No. 8730

For orders

This current is submitted with reference to Hon. Mr. Bliss' note in G.O. 3986 17.10.94. The assessee is said to be a Vambudiri & to have received certain fees in Tinnevely D^c from his religious clients. He kept no accounts & employed no agent in the D^c. The case is therefore a peculiar one.

It has now to be decided whether such cases should be left alone in accordance with the Govt Pleader's opinion printed in B.P. 117 10 Apr. 94 or whether the Native States of Travancore & Cochin should be moved to honour our Revenue decrees. The objection stated in the Judgment of the Sub. Judge of Bangalore (printed in the same B.P.) will probably be taken against this proposal: viz. that it is contrary to the usages of "Private International Law" for one state to ~~give~~ enforce the Revenue Laws of another: & there is also the inconvenience pointed out by H.M. that the British Indian Courts wd have to grant reciprocity to the Revenue decrees of Native States.

Against us we have the opinion of our Govt Pleader and that of

13/12/94

1894
No. 2
1694

P. 70

Myson Sub Judge - According to the former the Income Tax Act does not give the required power, and according to the latter it could not do so - I submit that the cases wh. have come to court are not numerous enough to warrant a reference to India -

L.G. 3/12

Execution of Collis decree under Income Tax Act in Travancore

The Honble Mr. Bliss C. & E.

1894
R.A.
Encls. No. 1
To
C. No. 1694

c. 10/12
R. 13/12

The Honble the Chief Secretary for Govt of

[G. 24]
218-14-11-94.

Papers to be read in

Again G.O., dated

Again G.O., dated

Current No. 1184 of 1894, dated 2

1265 - 17

Current No. 1694 of 1894, dated 15 Dec from

FROM CIRCULATION
WITH REMARKS.

C.S.

Despatch

C.S.
15/1

L.H. 16/1

Do. (21)

ORDER. D 14 Jan 1895 N° 34

Communicated to the Resident in Travancore of which together with copy of Board's Pro of 10 April 1894 N° 117

C.S.
20. 12.

H.
21/12/94

DESPATCHED

22 JAN 95

Reside in Travancore
Copy of Board's Pro of 10 April 1894 N° 117
C.S. 18/1

Office

Close the current in accordance with this order

C.S.

Ans 1399.

w
6 Jan

Apparently there are ^{not} enough similar cases to make it worth while going in for any legislation. But I think it absurd to compare the native States with European countries - and I think even at the risk of inconvenience we should go in largely for reciprocity with native States bordering on B India.

Income Tax Executions in
Travancore

H.E. the Governor
The Hon'ble Mr. Grose

The Hon'ble Mr. Bliss

11/1/95

MA

Handwritten notes in Malayalam script, mostly illegible due to fading and bleed-through.

Handwritten notes at bottom left: 0.2/1/20/1/012/1

When given for copying _____
When copied _____ } 189.
When examined _____
When signed _____

READ AGAIN G.O., No. _____
189 , DATE: _____

CURRENT No. _____

ENCLOSURES TO C. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B. -
A = Copy in full.
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