M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2257 Press ~~Mis.~~

479 - 480

Dated 28 - 11 - 1860.

Not to be folded or roughly handled

No. 479. Read the following letter from Messrs. PARRY & Co., to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 16th November 1860.

SIR,

1. We have the honor to address Government with reference to a decision of the Commissioners of Income Tax.

2. As the Agents for Sir E. J. Gambier we returned his house for tax, as follows :—

	RS.	A.	P.
Rent.....	2,956	4	0
Repairs.....	2,109	15	7

and, in a separate letter, we informed the Assessor that the large amount deducted for repairs was owing to the house having received serious damage from lightning during a thunder storm. The Commissioners have however refused to allow this as a reason for deduction, on the ground that Rule 20, Section 97, refers only to land and not to houses.

3. Rule 13 under same Section gives power to the Local Government to authorize a deduction to be made in respect of any extraordinary or unusual charge to which the property (land or house) is subjected.

4. We have, therefore, the honor to submit this claim for the decision of the Local Government, and to urge that the repairs executed in consequence of the damage by lightning, viz., Rupees 1,278-8-0 may be admitted irrespective of the legal deduction for ordinary repairs. As the proprietor of the house has only received the income so diminished, it appears equitable that he should not pay tax on any larger sum.

No. 480. ORDER THEREON, 28th November 1860, No. 2,257.

The Commissioners are authorized under Rule 13, Section 97, Act XXXII of 1860, to allow as a deduction from the profits, the sum of Rupees (1,278-8-0) one thousand two hundred and seventy-eight and annas eight, on account of the extraordinary charge to which the house of Sir E. J. Gambier above-mentioned, was subjected; irrespective of any claim which may be put forward for ordinary repairs.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

(13)

Revenue 1860 Dept.

Pro: of Govt for Novr.

№ 2643.

From Messrs Parry & Co
Agents for Sir E. J.
Gambier –

Dated 16th } Novr 1860.
Recd 17th }

Submit a claim
to the deduction of
Rs 2109-15-7 on ac:
-count of repairs from
the rent of Sir E. J.
Gambier's house, which
the Income Tax Com:
-missioners have re:
-fused to admit –

№ 2757. 28th Novr

With an order

To Chief Sec. to Govt
Sir
I am directed by the Commissioners of Income Tax to transmit herewith for the information of Government a letter from Messrs Parry & Co Agents for Sir E. J. Gambier, dated 16th Inst. with enclosures, claiming a deduction from the profits of Sir E. J. Gambier's house, which the Commissioners have refused to admit.

2. The Commissioners request to be favored with the orders of Government in the matter.

I have &c
(Signed) C. Gwatkin
Secy
Bd of Rev. & Cus.
28 Nov. 1860

This application should, I think, be con-
-sidered with reference to Rule 13 & Section 17

Yes

№ 2257.

The Commissioners are authorized under Rule 13, Sec. 9 Act XXXII of 1860, to allow as a deduction from the profits, the sum of Rs (1218-8-) one thousand two hundred and eighteen eight and annas eight, on account of the extraordinary charge to which the house of Sir E. J. Gambier above mentioned, was subjected by prospective of any claim which may be put forward for ordinary repairs.

C Gwatkin
Secy
Bd of Rev. & Cus.
28 Nov. 1860

№ 2479 & 480.

19th Nov. A. 22d.