

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 648

Press
Mis.

266.267

Dated

18.4.1918

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
18th April 1864.*

No. 266. Read the following Proceedings of the Board of Revenue, dated 4th April 1864, No. 1,945.

Read the following letter from the Collector of the Godavery District, dated Cocanada, 11th March 1864, No. 67 :—

1. With reference to the Board's Endorsement on Petition No. 21 of 1864, dated 20th February, herewith returned, I have the honor to report that the late Head Assistant Collector, Mr. Horsley, in assessing Petitioner in 1860-61 (the first Income Tax year) upon the income of his several branch houses at different places in this Presidency, roughly assumed his (Petitioner's) profits arising from the Firm at Calcutta to be 10,000 Rupees, and further assessed him in the sum of 400 Rupees on that account.

2. Petitioner asked for the remission of this tax, representing that the authorities at Calcutta assessed him separately on that account. Mr. Horsley, the Head Assistant Collector, promised to do so on Petitioner producing a document from the above authorities. Petitioner produced in due time a receipt given to his agents at Calcutta for a certain instalment of Income Tax. As the receipt did not specify the amount of Income Tax imposed, the Head Assistant Collector could not satisfy himself by it on this point, and insisted on the production of a formal Certificate.

3. Petitioner states that he lost no time in making application for such a document, but the Income Tax Commissioners at Calcutta granted an extract from their Assessment Book only on the 22nd January 1862, which was produced by the Petitioner after the expiry of the time allowed by law.

4. This extract shows that the tax fixed on the profits of the Petitioner's Firm is Rupees 240. The Head Assistant Collector then requested the late Collector Mr. Purvis to obtain the sanction of the Board for refunding Rupees 400 already collected from Petitioner for the first year. That Officer declined to do so on the ground that the assessment extract in question was not produced in due time; but for the second and third years (1861-62) and (1862-63) he confirmed the tax of the first year less 240 Rupees, being the tax charged at Calcutta, but did not wholly exempt Petitioner from the payment of the tax imposed here on that Firm.

5. Petitioner's applications for the refund of the 400 Rupees collected from him for the first year, and for the remission of 320 Rupees retained for 1861-62 and 1862-63 at 160 Rupees in each year were left undisposed of by Mr. Purvis.

6. Petitioner submitted to Mr. Morris, the Acting Collector, a further application in which he relinquished his claim for the refund of 400 Rupees for the first year, praying only for the remission of 320 Rupees retained, as above stated, for the two following years. This remission was duly granted.

7. Petitioner now renews his claim for the refund of 400 Rupees, urging that he produced in due time a receipt given to his agents at Calcutta, and that the delay in granting the assessment extract is chargeable to the Income Tax Commissioners at Calcutta.

8. Under these circumstances it will be seen that the Petitioner was not charged with any tax for 1861-62, 1862-63 and 1863-64 (current year) on the Calcutta Firm, but only for 1860-61.

9. It appears clear that Petitioner was doubly assessed for the first year in two different sums of Rupees 400 and Rupees 240, and that the latter sum alone has been allowed to stand for the subsequent years. It is clear also that Petitioner produced within the period required a receipt for such portion of the tax as he had paid in Calcutta, which in my opinion should have been a sufficient ground for at once abandoning the assessment on the same account here. It would appear also that the delay in producing the further Certificate insisted upon by the Collector is not chargeable on Petitioner. Under these circumstances, I consider him in justice entitled to the refund of the Rupees 400 assessed here for 1860-61.

ENCLOSURE No. 1.—Petition.

The Board quite concur with Mr. Newill in his view of Petitioner's case, and as the amount to be refunded to Petitioner has been credited to Government for upwards of two years, they

*Proceedings of the Madras Government, Revenue Department,
18th April 1864.*

resolve to submit the Petition, together with Mr. Newill's letter, for the orders of Government with the Board's recommendation that the refund be sanctioned.

No. 267.

ORDER THEREON, 18th April 1864, No. 648.

Sanction is accordingly granted for the refund of Rupees (400) four hundred.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.

„ Acting Accountant General.

„ Civil Paymaster.

Exd. S. T. Augustin.

No. 1,945.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th April 1864.

Read the following letter from the Collector of the Godavery District, dated Cocanada, 11th March 1864, No. 67 :—

1. With reference to the Board's Easement on Petition No. 21 of 1864, dated 20th February, herewith returned, I have the honor to report that the late Head Assistant Collector, Mr. Horsley, in assessing Petitioner in 1860-61 (the first Income tax year) upon the income of his several branch houses at different places in this Presidency, roughly assumed his (Petitioner's) profits arising from the Firm at Calcutta to be 10,000 Rupees, and further assessed him in the sum of 400 Rupees on that account.

2. Petitioner asked for the remission of this tax, representing that the authorities at Calcutta assessed him separately on that account. Mr. Horsley, the Head Assistant Collector, promised to do so on Petitioner producing a document from the above authorities. Petitioner produced in due time a receipt given to his agents at Calcutta for a certain instalment of Income tax. As the receipt did not specify the amount of Income tax imposed, the Head Assistant Collector could not satisfy himself by it on this point, and insisted on the production of a formal certificate.

3. Petitioner states that he lost no time in making application for such a document, but the Income Tax Commissioners at Calcutta granted an extract from their Assessment Book only on the 22nd January, 1862, which was produced by the Petitioner after the expiry of the time allowed by law.

4. This extract shows that the tax fixed on the profits of the Petitioner's Firm is Rupees 210. The Head Assistant Collector then requested the late Collector Mr. Purvis to obtain the sanction of the Board for refunding Rupees 400 already collected from Petitioner for the first year. That officer declined to do so on the ground that the assessment extract in question was not produced in due time, but for the second and third years (1861-62 and 1862-63), he confirmed the tax of the first year less 210 Rupees, being the tax charged at Calcutta, but did not wholly exempt Petitioner from the payment of the tax imposed here on that Firm.

5. Petitioner's applications for the refund of the 400 Rupees collected from him for the first year, and for the remission of 320 Rupees retained for 1861-62 and 1862-63 at 160 Rupees in each year, were refused.

6. Petitioner submitted to Mr. Morris, the Acting Collector, a further application in which he relinquished his claim for the refund of 400 Rupees for the first year, praying only for the remission of 320 Rupees retained, as above stated, for the two following years. This remission was duly granted.

7. Petitioner now renews his claim for the refund of 400 Rupees, urging that he produced in due time a receipt given to his agents at Calcutta, and that the delay in granting the assessment extract is chargeable to the Income Tax Commissioners at Calcutta.

8. Under these circumstances it will be seen that the Petitioner was not charged with any tax for 1861-62, 1862-63, and 1863-64 (current year) on the Calcutta Firm, but only for 1860-61.

9. It appears clear that Petitioner was doubly assessed for the first year in two different sums of Rupees 400 and Rupees 210, and that the latter sum alone has been allowed to stand for the subsequent years. It is clear also that Petitioner produced within the period required a receipt for such portion of the tax as he had paid in Calcutta, which in my opinion should have been a sufficient ground for at once abandoning the assessment on the same account here. It would appear also that the delay in producing the further certificate insisted upon by the Collector is not chargeable on Petitioner. Under these circumstances, I consider him in justice entitled to the refund of the Rupees 400 assessed here for 1860-61.

ENCLOSURE No. 1.—Petition.

The Board quite concur with Mr. Newill in his view of Petitioner's case, and as the amount to be refunded to Petitioner has been credited to Government for upwards of two years, they resolve to submit the Petition, together with Mr. Newill's letter, for the orders of Government, with the Board's recommendation that the refund be sanctioned.

(A true Copy and Extract.)

[Signature]
Sub-Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D., with a Petition.

Copy to H. Newill, Esq., Collector of the Godavery District.

Exd. J. Wright.

Recd - 1864. Department.
No. of Govt for appeal.

No. 889
PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 4th April 1864.
8-7-27-20-
22-3-84
21-0-22-22-22

No. 1,945.

Submitting with the Board's recommendation
letter from the Collector of the Godavery District
reporting on Petition No. 21 of 1864, requesting
remission of Income Tax collected from him.

Rs. 64.8.

Sanctioned accordingly
Sanctioned for the remission of
Rs. 64.80 per annum.

First Land - 1864-65
1864-65 - 1864-65

Rs. 64.80 per annum

Rs. 64.80 per annum

Rs. 64.80 per annum

Rs. 64.80 per annum

Rs. 64.80 per annum

Rs. 64.80 per annum