

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1679	Press Mis.
Dated	6 - 7 -	1866.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
6th July 1866.*

No. 146. Read the following letter from the President of the Income Tax Commission, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 21st June 1866, No. 2:—

1. With reference to Government Order No. 1,447 of 1866, requesting the Income Tax Commissioners to expedite the transmission of a report called for in Government Order, dated 17th August 1865, No. 1,919, on a petition addressed to Government by Khoorsheed-oon-Nissa Begum, I have the honor to report the following particulars.

2. On the receipt of a return from the Begum in November 1860, Mr. Ellis, the then sitting Commissioner, was of opinion that the Begum was a dependant of her mother's, and that the allowance of Rupees 2,000 a month, if not actually received by her, was allotted by the mother for the maintenance of the Petitioner and her husband, and was really the income of the Petitioner. He considered that the proper course, under these circumstances, was to tax the Begum's annual income, and if, at the end of the year, her profits or income fell short of the amount assessed, by her not having received the allowance or any portion of it, redress could be had by her appealing to the Commissioners under Section 139 of Act XXXII. of 1860.

3. In the following year when the assessment was again demanded, and as on the previous occasion a warrant was issued, the Commissioners found by the report of the Distraining Officer that the Begum (Petitioner) possessed no individual property, but was living under the same roof with her mother, and that it would be impossible to distrain any property on the premises without running the risk of a legal action for damages.

4. The Board of Income Tax Commissioners, in re-considering the case, resolved to exempt the Petitioner from the tax for that year, but they did not think it right to cancel the assessment made in the previous year by Mr. Ellis, the Petitioner having shewn in her return for 1860-61, as now stated by herself, that she was in the receipt of the allowance referred to in paragraph 2 of her letter to Government. They considered that the statement subsequently made by the Begum was inconsistent with that return, though in the second year of the Income Tax, on finding that they could not enforce payment by distraint, they determined to forego the claim from that year. Under these circumstances, the Petitioner has not, I consider, any proper claim for a refund.

5. I regret to find that the required report on this case was not made when the order calling for a report was received.

No. 147. ORDER THEREON, 6th July 1866, No. 1,679.

Miscellaneous.

Under the circumstances of the case the Right Honorable the Governor in Council resolves to sanction the refund of the Income Tax collected from Khoorsheed-oon-Nissa Begum for 1860.

(True Extract.)

(Signed) W. HUDLESTON,

Acting Secretary to Government.

To the President of the Income Tax Commission.
,, the Accountant General.

Ed. S. T. Augustin.

Ms 1679.

Under the circumstances of
the case the R^d Hon the G. C.
C. resolves to sanction the refund
of the ^{income tax} sum collected from
Khoonchee Dornusa Begum
for 1850.

W. N. H. J.
6th July 1856.

Copy Taken President of the Income Tax Comptroller
to Chief Clerk Genl.