M.R.O. 14-5,450-29-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2068	Press ~~Misc.~~
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Dated 4—9— 1867.	

Not to be folded or roughly handled

2068
4-9-67

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Proceedings of the Madras Government, Revenue Department, 4th September 1867.

No. 50. Read the following letter from the Collector of the Godavery District, to the Acting Chief Secretary to Government, Fort St. George, dated Cocanada, 14th August 1867, No. 13 :—

1. With reference to Section 6 of Act XXI of 1867, I beg to ask the opinion of Government for my guidance in the following matter :—

2. There is an undivided Hindu family here, consisting of ten or twelve members, who carry on business in three or four places in this district, and also in Vizianagram, Berhampore, and Madras; and in each place through the instrumentality of a member residing in it. The head of the family resides in Mandapetta, in this district, and has taken out a license under the above Act, inserting in it the names of the members residing elsewhere, and seems to think that, under the provisions of Section 6, one license will cover the transactions of the whole family.

3. It seems to me that this cannot be, but that each individual member of the family residing in a separate place of residence and carrying on business there, comes under the head of a "person exercising his profession" in that particular place, and as such must take out a license. I beg to know if my view be considered correct.

4. Also whether in the case of a firm consisting of two or three members, and all residing in one place, a license should be taken out for the firm or by each member of it.

No. 51. ORDER THEREON, 4th September 1867, No. 2,068.

Miscellaneous.

1. The law requires that "*every person*" exercising any profession or trade, and whose annual profits are Rupees 200 and upwards, shall take out a license, and no doubt each individual member of a trading firm, and each member of a family jointly engaged in trade, must fulfil this requirement of the law.

2. The classification of the individual members with reference to their share of the profits is matter for decision by the assessing officer.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Collector of the Godavery District.
,, the Revenue Board.

Exd. S. T. Augustin.

No 2068