M.R.O. 14-5,450-72-10-25.

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 208 Press ~~Mis.~~

128. 129

Dated 9— 9— 1867.

***Not to be folded or roughly handled***

*Proceedings of the Madras Government, Revenue Department, 9th September 1867.*

No. 128. Read the following Proceedings of the Government of India, Financial Department, (Separate Revenue—Assessed Taxes,) dated Simla, 15th August 1867, No. 1,987.

*Extract from the Proceedings of the Government of Bombay, in the Financial Department, dated 8th July 1867. No. 821.*

Read the following letter from J. W. HADOW, Esq., Revenue Commissioner, S. D., to the Acting Chief Secretary to Government, No. 2,382, dated 17th June 1867.

1. The First Assistant Collector in charge, Poona, has applied for sanction to the payment of Rupees 30 per mensem on account of the rent of a building engaged by him in the city of Poona as an Office for the Special License Tax Officer, urging that he can find no place for it in any of the Public Offices at Poona.

2. The building has been taken, Mr. Bell states, from month to month, from the 1st instant, up to which date the Special Officer was permitted by the Judge to hold his Office in the Moonsiff's Court, which became temporarily available in consequence of the vacation which terminated on the 31st ultimo.

3. Mr. Bell has further applied for sanction to the entertainment of a temporary Shroff for a period of two months, on a salary of Rupees 20 per month, to assist the Special Officer in collecting the License tax. Mr. Bell explains that a Shroff was employed in the City Mamlutdar's Office for similar duty in connection with the Income tax.

4. Under the circumstances represented by Mr. Bell, I beg for the sanction of Government to the abovementioned charges.

5. Mr. Bell has at the same time requested instructions on the following points in connection with the assessment of the tax :—

"I have been asked whether Andaroos, Cazees, Pooranecks, Bhuts, and Fukeers, should not come under exemption—*vide* Circular No. 2,109, dated 24th April 1867, at page 1,595 of the *Government Gazette* of the 9th May 1867. I am inclined to think that the exemption should be extended to such of them as lead an exclusively religious life.

"5. I have also been asked whether beggars and professional courtezans should be bound to provide themselves with licenses, and I have held that, as their profession cannot be considered a legitimate one, they should not be taxed.

"6. The third question that has been put to me is whether men living on the rent of houses they own come under the Act. The point is whether they should be considered as dealers in houses and taxed accordingly, or as persons investing their cash in land, and therefore exempt."

6. As regards the first question, I may observe that Andaroos, Cazees, Pooranecks, and Bhuts, do not all of them lead exclusively religious lives; they follow certain professions more or less outwardly connected with their religion, but it does not appear to me that they are entitled to exemption on that account. Fukeers are different, but numbers are Fukeers by name only, and follow other occupations not connected with the religion; and this is also the case as regards Byragees and Gosavees.

7. With respect to Mr. Bell's second question, I would remark that in some countries professional courtezans have to take out licenses, and I see no reason why

those who follow that profession in this country should be exempted. As regards "beggars," I do not see why persons who are able to work and so earn a livelihood, but prefer to adopt or follow the profession of mendicants under the color of religion, should not be held liable under the Act.

8. As regards Mr. Bell's third question, I am of opinion that if a man owns several houses which he has either built or purchased for the purpose of renting, and thereby making a profit, he should, I think, be required to take out a license. Lodging house-keepers would also, in my opinion, be liable to taxation.

9. I beg to be favored with the early orders of Government on the subject.

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RESOLUTION.—His Excellency the Governor in Council is of opinion that Cazees, Bhuts, and the like, in so far as the religious character of their profession is concerned, should not be subject to take out a license.

2. Persons living on the rent of their houses ought to be liable to take out licenses.

3. These opinions should be subject to the instructions that the Government of India, to whom copies should be submitted, may issue; and the Government of India should also be asked to inform this Government what ruling, if any, has been issued in the case of professional courtezans.

4. Copies of this Resolution should be circulated for information and guidance of all Collectors.

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Ordered that copies of the above be forwarded to—
The Revenue Commissioner, S. D.;
The Revenue Commissioner, N. D.;
The Commissioner in Sind;
All Collectors, Sub-Collectors, and First Assistant Collector in charge, Punch Mahals;
The Special Officer, License Tax, Bombay;
The Accountant General;
The Collector of Bombay.

M. J. SHAW STEWART,
*Acting Chief Secretary to Government.*

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No. 822 of 1867.

*Financial Department, dated Bombay Castle, 8th July* 1867

Submitted to the Government of India.

H. E. JACOMB,
for *Acting Chief Secretary to Government.*

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The conclusions of the Government of Bombay on points 1 and 2 are quite correct. As regards the enquiry in paragraph 3 of that Government's Resolution, the Governor General in Council is of opinion that it is impossible to recognize professional courtezans as exercising a calling within the meaning of the Act.



Ordered that the foregoing Resolution be communicated to the Government of Bombay; to the other Local Governments; to the several Administrations, and to the several Accountants General and Deputy Accountants General in independent charge.

(Signed) E. H. LUSHINGTON,
*Secretary to the Government of India.*

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No. 129 ORDER THEREON, 9th September 1867, No. 2,108.

Miscellaneous.

Ordered to be recorded.

(True Extract.)

(Signed) F. H. WILKINSON,
*Acting Under Secretary to Government.*

Rld. S. T. Augustin.

Rev. 1867. Octr. 30 to Govt. of India No. 2746.

Proy May/67 No 125-106

The GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Separate Revenue—Assessed Taxes.

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To

No. 1987.

Dated Simla, the 15th August 1867.

Received 22nd Octr

From the Govt of India
Dy 21 November/67 No 3251

Communicating Resolution of Govt of India regarding certain points connected with the assessment of the License Tax—

No 128-129

W Bell Nov 1867
No. 205
Record
Vol 9 Letters