

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2968	Press
	153-154	Mis.
Dated	16 th November	1869.

Not to be folded or roughly handled

No. 153. Read the following Proceedings of the Board of Revenue, dated 19th October 1869, No. 7,764:—

Read the following letter from the Collector of Tanjore, to the Acting Secretary to the Board of Revenue, dated Vallam, 16th September 1869, No. 204.

SECTION 38 of the Income-tax Act, No. IX. of 1869, provides (latter part of Clause 3,) that “when any person has several places of residence in the territories subject to a single local Government, such Government shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence.” It also (Clause 4) provides, that “such power may be delegated to, and exercised by, such officers as the local Government may appoint in this behalf.”

2. This power not having yet been delegated to Collectors or any other officers, difficulties have arisen in dealing with cases in which persons residing and carrying on business in this district have other places of residence in other districts. In several such cases, these persons have objected to being assessed in this district on the ground that they have been assessed in other districts.

3. The proper course in such cases is for the authorities of this district to decide, in communication with those of the other districts concerned, whether such persons should, for the purposes of this Act, be considered to be residents of this district or not; but the power of thus deciding not having been formally conferred on them, as required by the Act, they are precluded from acting in any way.

4. I have the honour, therefore, to request that the Board will be pleased to refer the matter to Government for the necessary Notification being issued on this subject.

5. The instructions* of the Government of India relative to the working of last year's Certificate-tax Act, contained (paragraph 3) a declaration that “as a general rule, the ordinary

* *Vide* Proceedings communicated in Board's Proceedings, 16th May 1868, No 3,625. place of residence of the persons assessed, and in the case of a firm, the ordinary place of residence of the Head Acting Partner shall be held to be the principal place of business of such person or firm;” and this was a sufficient guide in all cases of the nature under consideration, but the similar instructions relative to this year's Income-tax Act contain no such ruling or declaration.

THE Board resolve to recommend to Government that, under Section 38 of the Income-tax Act, the power to determine the place of residence of individuals having several abodes, be delegated to Collectors. District Officers should be warned, before exercising this power, to correspond with the Collectors of the other districts, in order to avoid the possibility of two conflicting declarations regarding the same individual.

*Proceedings of the Madras Government, Revenue Department,
16th November 1869.*

No. 154. ORDER THEREON, 16th November 1869, No. 2,968.

Miscellaneous.

ORDERED accordingly that a Notification be published in the *Fort Saint George Gazette* in the terms proposed in the foregoing Proceedings.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.

Ed. E. C. Shunker.

Cont. of 1869) *Madras.*

REVENUE.

THE BOARD OF REVENUE.

Dated November, 16th.

Recd.

Encl.

G. O., 16th November 1869, No. 2,968.

NOVEMBER.

Nos. 153-154.

Individuals subject to Income-tax having several abodes.—Notification delegating to the Collectors the power to determine their place of residence, ordered to be published in the Fort Saint George Gazette.

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Notification.

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Under the authority
vested in him by clause 38
of Act IX of 1869, the Right
Honble the Governor in Council
herby delegates to the Collectors
of the several Districts in
this Presidency the power to
determine the place of residence
for the purposes of the Indian
Income-tax Act, of individuals
having several places of
residence in the territories
subject to this Government.

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