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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue

DEPARTMENT

G.O. No.	1114, <i>Revenue</i>	Press.
B.P. No:		Mis.
Dated	20-7-1878	197

Not to be folded or roughly handled

Archives I-5,806-24-2-78.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

20th July 1878, No. 1,114.

Read the following paper :—

No. 225. Proceedings of the Board of Revenue, dated 6th July 1878, No. 1,871.

Read the following letter from W. LOGAN, Esq., Collector of Malabar, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Calicut, 22nd June 1878, No. 177 :—

I HAVE the honor to request the Board will be good enough to let me know whether landlords (jenmies) who receive fees for renewal of the mortgage leases of their lands should be exempted from taxation under Section 3 of the License Act and whether transactions of jenmies on a count of their lands are "dealings" as contemplated in the Act.

2. I beg also to subjoin certain questions put by one of my Tahsildars and my replies thereto, and trust that they will meet with approval.

Question.

Answer.

1. Is a physician whose annual nett earnings or profits exceed Rupees 200 to receive a license under the Act?

Yes, if he sells drugs or medicines; but if he merely prescribes treatment, no license is required.

2. Is a person who hires out his elephant liable to taxation if the annual rent accruing thereby exceeds Rs. 200?

Yes.

3. Is a person who leases out his houses, market-sheds, &c., liable to be taxed?

The Board of Revenue have ruled that such persons are not liable. The orders of Government have not yet been received on the point. Meanwhile such persons should not be included in the assessment list.

4. Are ferry and abkari contractors to take out licenses?

Yes.

5. A person is in the habit of lending money on the security of land. Is this transaction a "dealing" under the Act?

Yes.

SUBMITTED for the orders of Government.

2. The Board are clearly of opinion that receiving fees for the renewal of mortgage leases does not render jenmies liable to the tax.

3. Physicians are not taxable as such as they are exercising, not a trade, but a profession. But if they are also druggists, and the profits derived by them as druggists exceed Rupees 200, they are taxable in that capacity.

4. As regards the hiring of elephants, the Board think the criterion should be whether the hiring is a practice or merely an occasional transaction as in the case of money-lending, and that, if the profits exceed Rupees 200, the person is liable to taxation.
5. Government in their Order, dated 5th June 1878, No. 837, have approved of the opinion expressed by the Board that persons who rent out their houses are not liable to pay a tax.
6. The Board agree with the Commission that ferry and abkari contractors are liable. They must be regarded as persons having dealings.
7. Persons who habitually or frequently lend money on land or otherwise for profit carry on a "dealing" within the meaning of the Act, and must pay the tax.

(True Copy and Extract.)

(Signed)

C. A. GALTON,
Acting Secretary.

No. 226.

ORDER THEREON, 20th July 1878, No. 1,114.

Miscellaneous.

The Government concur with the Board of Revenue.

(True Extract.)

(Signed)

C. G. MASTER,
Secretary to Government.To the Board of Revenue.
„ the Financial Department.

Exd. C. Howarth.

Revenue Dept.

No 1871

Proceedings of the Board of Revenue
of 6th July 1878.

Read the following

REVENUE DEPARTMENT.

No. 2922.

From Board of Revenue

Dated 6th July

1878.

FOR ORDERS.

For this are land
ords - a their deals
on their tenantry
are not dealing with
the purview of the

act. The elephant
hiring is this Forest
owners keep elephants
for their own purposes
or temples own them
& let them out to
contractors etc

For this are land
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on their tenantry
are not dealing with
the purview of the

not needed - I think
the Board reading -
coll -

The other reading
are think will

18/7/24

I agree but as
regards the difference
there is an in general
difference between
the Board + Coll

The former say
proper - the latter

my rent (i.e. I
suppose here) -

I think the point
is the worst reading

18/7/24

FOR ORDERS

Revenue Dept^y

No 1871

Proceedings of the Board of Revenue
of 6th July 1878.

Read the following
No 177.

From

W. Logan Esquire

Collector of Malabar

To

C. A. Galtier Esquire

Secy Secretary, Board of Revenue
Madras.

Sir,

I have the honor to request the Board
will be good enough to let me know whether
land-lords (Jemins) who receive fees for
renewal of the mortgage leases of their lands,
should be exempted from taxation under
section 3 of the Revenue Act & whether transac-
tions of fee on account of their lands
are "Dealing" as contemplated in the Act.

2. I beg to submit certain questions
put by one of my Tahsildars and my
replies and that they

much with approval.

Question

Answer

1. Is a physician whose annual net earnings or profits exceed Rs 200, to receive a license under the Act?

yes, if he sells drugs or medicines, but if he merely prescribes treatment, no license is required.

2. Is a person who hires out his elephant liable to taxation if the annual rent accruing therefrom exceeds Rs 200?

yes.

3. Is a person who leases out his houses, market sheds &c liable to be taxed?

The Board of Revenue have ruled that such persons are not liable.

The order of Govt. have not yet been received on the point. Meanwhile such persons should not be included in the assessment list.

4. Are ferry and other petty contractors to take out licenses?

yes.

5. A person is in the

habit of lending money on the security of land. Is this transaction a "Dealing" under the Act?

Yes.

Malabar Co. Ltd.

Office Calicut

June 1878

I have &c

/s/ W. Logan

Collector

Submitted for the orders of Govt.

2. The Board are clearly of opinion that receiving fees for the renewal of mortgage leases does not render persons liable to the tax.

3. Physicians are not taxable as such as they are exercising not a trade but a profession. But if they are also druggists and the profits derived by them as druggists exceed Rs 200, they are taxable in that capacity.

4. As regards the hiring of elephants the Board think the criterion should be whether the hiring is a permanent or merely an occasional transaction as in the case of money lending & that if the profits exceed Rs 200 the person

is liable to taxation

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the Board that persons who rent out their
houses are not liable to pay a tax.

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that ferry and alkali contractors are
liable. They must be regarded as persons
having dealings.

7. Persons who habitually or frequently
lend money on land or otherwise for
profit carry on a "dealing" within the
meaning of the act & must pay the tax.
(True copy & extract)

W. H. G. G. G.
Secretary

To
The Secretary to Govt. P. D.

