

(1) Number of pages 5 Reels  
(2) Date of repair 6.4.84  
(3) Initials of the Referencer \_\_\_\_\_

# TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

*Revenue* DEPARTMENT

|                      |          |                |
|----------------------|----------|----------------|
| G.O. No.<br>B.P. No. | 1232     | Press.<br>Mis. |
| Dated                | 3.8.1878 | 197            |

Not to be folded or roughly handled

1232  
1

GOVERNMENT OF MADRAS.  
REVENUE DEPARTMENT.

3rd August 1878, No. 1,232.

Read the following paper :—

No. 45. Proceedings of the Board of Revenue, dated 5th July 1878, No. 1,867.

Read the following letter from C. T. LONGLEY, Esq., Collector of Salem, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 25th June 1878, No. 248 :—

I HAVE the honor to request the Board's instructions as to whether the following classes of persons are to be assessed under the Madras License Act :—

- (1.) Muttadars, Jaghiredars, and Poligars.
- (2.) Coffee-planters on the Shevaroyes.
- (3.) Persons making fixed or floating deposits in a bank.

2. With regard to the first class, I am of opinion that the special exemption of "rents in kind" mentioned in Section 3 indicates that rents in money are taxable under the Act, but I am not sure under which of the three classes, viz., "Trades," "Dealings," and "Industries," these landholders come. They do not trade, nor do they cultivate lands themselves.

3. The coffee-planters are literally cultivators, but trade in the produce and make large profits without keeping shops or stalls. If they are considered traders, they must be assessed, but not otherwise.

4. The last class seem to come under the category of "dealings," and consequently liable to taxation under the Act; but their case is similar to that of persons profiting by interest derived from Government securities, whom the Board, in their Proceedings, dated 18th May 1878, No. 1,358, consider as exempt.

5. I beg also to inquire (1) whether under Clause 1, Section 6, of the Act the officers empowered under Section 27 to exercise the powers of "a Collector" can grant a license, and (2) whether any difference exists between the "granting" and the "signing" a license referred to in Clauses 1 and 3 respectively of the former section. As to the first question, it appears to me that the officers so empowered cannot grant licenses, for the officer authorized to grant is the "Collector of the district," but these officers can authorize any of their subordinates to sign the licenses under Clause 3 of Section 6. I cannot conceive the difference between the granting and the signing a license.

THE Board are of opinion that neither Muttadars, Poligars and Jaghiredars, nor coffee-planters are as such liable to the license tax. The sale by the coffee-planters of the produce of their estates is not a dealing within the meaning of the Act.

2. Persons making fixed or floating deposits in a bank like the holders of Government securities are not liable to the tax.

3. The officers empowered under Section 27 are competent to sign and grant the licenses. The object of Clauses 1 and 3 of Section 6 appears to be that the Collector, while reserving to himself the power of granting the license, may authorize one of his

assistants or a ministerial officer to sign the license for him. Looking to the definition of "Collector," it does not appear that it was intended to draw any distinction between the terms "Collector" and "Collector of the district."

(A true Copy and Extract.)

(Signed) C. A. GALTON,  
Acting Secretary.

No. 46.

ORDER THEREON, 3rd August 1878, No. 1,232.

Miscellaneous.

RECORDED.

(True Extract.)

(Signed) C. G. MASTER,  
Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

1232  
4

1232  
2

*No. 3282*  
FOR ORDERS.

*C29-7-78*  
*R28-78*

REVENUE DEPARTMENT.

No. *3282*.

*1232*  
*13*

From *Board of Revenue*  
Dated *5<sup>th</sup> July* 1878.  
FOR ORDERS.

*The Board's orders*  
*are correct. I think*  
*2077 1878.*

*[Signature]*

*[Signature]*

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th July 1878.

Read the following letter from C. T. LONGLEY, Esq., Collector of Salem, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 25th June 1878, No. 248:—

I HAVE the honor to request the Board's instructions as to whether the following classes of persons are to be assessed under the Madras License Act:—

- (1.) Muttadars, Jaghiredars, and Poligars.
- (2.) Coffee-planters on the Shevaroyes.
- (3.) Persons making fixed or floating deposits in a bank.

2. With regard to the first class, I am of opinion that the special exemption of "rents in kind" mentioned in Section 3 indicates that rents in money are taxable under the Act, but I am not sure under which of the three classes, viz., "Trades," "Dealings," and "Industries," these landholders come. They do not trade, nor do they cultivate lands themselves.

3. The coffee-planters are literally cultivators, but trade in the produce and make large profits without keeping shops or stalls. If they are considered traders, they must be assessed, but not otherwise.

4. The last class seem to come under the category of "dealings," and consequently liable to taxation under the Act; but their case is similar to that of persons profiting by interest derived from Government securities, whom the Board, in their Proceedings, dated 18th May 1878, No. 1,358, consider as exempt.

5. I beg also to inquire (1) whether under Clause 1, Section 6, of the Act the officers empowered under Section 27 to exercise the powers of "a Collector" can grant a license, and (2) whether any difference exists between the "granting" and the "signing" a license referred to in Clauses 1 and 3 respectively of the former section. As to the first question, it appears to me that the officers so empowered cannot grant licenses, for the officer authorized to grant is the "Collector of the district," but these officers can authorize any of their subordinates to sign the licenses under Clause 3 of section 6. I cannot conceive the difference between the granting and the signing a license.

THE Board are of opinion that neither Muttadars, Poligars and Jaghiredars, nor coffee-planters are as such liable to the license tax. The sale by the coffee-planters of the produce of their estates is not a dealing within the meaning of the Act.

2. Persons making fixed or floating deposits in a bank like the holders of Government securities are not liable to the tax.

3. The officers empowered under Section 27 are competent to sign and grant the licenses. The object of Clauses 1 and 3 of Section 6 appears to be that the Collector, while reserving to himself the power of granting the license, may authorize one of his assistants or a ministerial officer to sign the license for him. Looking to the definition of "Collector," it does not appear that it was intended to draw any distinction between the terms "Collector" and "Collector of the district."

(A true Copy and Extract.)

Acting Secretary.

To the Collector of Salem.

Copy to all other Collectors.

" to the President of the Municipal Commission, Madras.

" to the Secretary to Government, Revenue Department.

Exd. J. W. Fischer.

Bohl. of (1878) Madras.

REVENUE.

THE BOARD OF REVENUE.

Dated August 8th.

Printed at.

Reel.

End.

G.O., 5th August 1878, No. 1,232.

AUGUST.

Nos. 45-46.

Minutes of the Board of Revenue, 5th July 1878. — Recording Proceedings of the Board of Revenue stating their views as to whether Muttadars, Poligars, Jaghiredars, and Coffee Planters are to be assessed under the —



