

(1) Number of pages 9 sheets
(2) Date of repair 28.4.74
(3) Initials of the Referencer _____

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	1265	Press.
B.P. No.		Mis.
Dated	7.8.1878	197

Not to be folded or roughly handled

1268
GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

7th August 1878, No. 1,265.

Read the following paper:—

No. 113. Proceedings of the Board of Revenue, dated 15th July 1878, No. 1,966.

Read the following letter from J. B. PENNINGTON, Esq., Collector of Tinnevely, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 2nd July 1878, No. 470:—

I HAVE the honor to request that I may be informed if the annual net earnings under the License Tax Act are to be fixed with reference to last year's profits, or on the average of a series of years, or how? Unlike the old Income Tax Act this Act appears to be silent on the point, though it is one of considerable importance.

2. I take this opportunity of pointing out that Section 3, Regulation 7 of 1828, which expressly confers on Division Officers *all* the powers granted to a Collector by the regulations in force or that may be hereafter enacted, appears to cover the case of the intermediate application referred to in Section 16 of Act III of 1878, as suggested by the Acting Collector of South Canara in his letter embodied in Board's Proceedings, No. 1,589, dated 12th June 1878.

PARAGRAPH 1 of the Collector's letter will be submitted for the orders of Government. The Board are of opinion that the profits should be calculated with reference to the earnings of the individual during the preceding year.

2. With reference to paragraph 2, the Collector is informed that it being clearly laid down in Clause 2, Section 16 of the Act, that unless the Collector himself is the assessing officer an intermediate application should always be made to the Collector before appeal is made to the Board, it does not appear to be the intention of the Act that the intermediate application should be disposed of by any officer other than the Collector of the district. Mr. Pennington will, however, observe that the Government have directed that the disposal of applications for relief under Section 16 should be reserved by Collectors in their own hands—*vide* G.O., dated 11th April 1878, No. 583.

(A true Copy and Extract.)

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

No. 114.

ORDER THEREON, 7th August 1878, No. 1,265.

Miscellaneous.

THE Collector misapprehends the distinction between a graded License Tax and a tax assessed on Incomes.

2. All that is required for rating in the License Tax is that the classifying officer (Collector or officer exercising the powers of a Collector) shall satisfy himself as to the probable net earnings of the individual on an average, judging from his apparent present position and recent ostensible dealings.

3. If the individual objects to the rating or grading and produces books or evidence to show that his assumed net profits are in excess of actuals so evidenced, in the past year or recent years, it will be for the rating officer to judge whether there is or is not sufficient cause to modify his classification.

4. Of course the year preceding that of taxation is the most recent evidence that can be adduced, and may often be sufficient for basing a decision; but existing circumstances may warrant a modification.

5. The Government concur in the opinion expressed by the Board in paragraph 2 of their Proceedings.

(True Extract.)

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

To the Board of Revenue.
" the Financial Department.

Ed. W. H. French.

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No. 1,589.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 12th June 1878.

Read the following letter from W. H. COMYN, Esq., Acting Collector of South Canara, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Manjeshwar, 27th May 1878, No. 926 :—

In continuation of my letter, No. 842, dated 7th May 1878, and with reference to paragraph 6 of Board's Proceedings, No. 1,077, dated 17th April 1878, I have the honor to submit, for the Board's information, copy of a Circular Order which I have published for the guidance of Revenue officers in the district in connection with the administration of the License Tax Act III of 1878.

2. The Government having, in paragraph 3 of their Proceedings, 11th April 1878, No. 583, embodied in the Board's Proceedings above referred to, expressed an opinion that Collectors of districts should retain in their own hands the power to hear and dispose of appeals under Section 16 of the Act, I have refrained from investing Divisional officers with this power; but I beg respectfully to suggest that it will better suit the convenience of parties dissatisfied with the original assessment made by the Tahsildars, and desirous of appealing, if this power be extended to Divisional officers within their respective divisions. If this be done, appellants will be saved long marches to the head-quarter station of the district, and prolonged absence from their homes and business, while the Collector will be relieved of a considerable amount of work for which the time at his disposal will not be sufficient, and which can, I submit, be safely entrusted to Divisional officers, who are presumably better acquainted with the circumstances and position of parties residing and carrying on trade in their divisions than the Collector is likely to be.

3. In most districts the Collector generally retains the charge of one or more taluqs in his own hands, and in such taluqs the appeals will naturally lie to him. If the Divisional officers be empowered to hear appeals within their respective divisions there will be nothing to prevent the Collector from admitting such appeals as may be directly preferred to him, or calling up for personal disposal an appeal in any case where he may see fit to do so. With the permission therefore of the Board I propose to issue a supplementary notification investing Divisional officers with the power to hear and dispose of appeals within their respective divisions.

ENCLOSURE NO. 1.
ACT III OF 1878.
LICENSE TAX.
Circular.

THE attention of all Officers of the Revenue Department in the district is drawn to the rules (published here below) framed by the Board of Revenue under Clause (b), Section 28, of the Madras License Act III of 1878, and approved and sanctioned by the Government in their Order, dated 4th May 1878, No. 664.

2. Under paragraph 1 of the said rules, the Acting Collector hereby invests all Divisional officers with the power described in Section 19, and all Tahsildars with the powers described in Sections 6, 10, 11, 12, 13, 14, and 15 of the Act.

3. Under paragraph 14 of the rules the Acting Collector also confers general authority on all Divisional officers, Tahsildars, Deputy Tahsildars, Sub-Magistrates, and Taluq Sheristadars to require the production of licenses at their discretion under Clause 1 of Section 21 of the Act.

4. With reference to paragraph 13 of the said rules, it is ordered that all village officers in the district when they receive the lists of persons to be licensed now under preparation shall report to the licensing officers, viz., Tahsildars, the names, &c., of persons in their respective villages who being liable to the tax are not included in such list, and should it at any time come to their notice that any resident of their village is carrying on his trade, dealing, or industry without a license, they should give information to the licensing officer at once.

5. With reference to Rule 4 the several Tahsildars will, as soon as they have made out the lists of persons to be licensed (already ordered), and acquainted themselves with the place of residence or business of the intended licensees, report what arrangements they propose to make for carrying out the Board's instructions as regards local visits.

REVENUE.

6th of 1878 33rd Nov.

THE BOARD OF REVENUE.

Secy. to the Bd.

Dated August 1878.

Dated 1878.

Recd.

Recd.

AUGUST.

Nos. 113-114.

Copy of the Act III of 1878—Passing
resolutions on Proceedings of the Board of
Revenue and the letter from the Collector of
Manjeshwar to the Board of Revenue of
the 27th May 1878, No. 926.



6. All Tahsildars are directed to make the provisions of the Act as widely known as possible.
 7. The Divisional officers are requested to exercise a vigilant supervision over the proceedings of their subordinates under the License Act.
 8. The forms alluded to in the said rules will be separately furnished to the officers concerned.

MANJESHWAR,
 27th May 1878.

(Signed) W. H. COMYN,
 Acting Collector.

The intention of Section 16 appears to be that appeals should be heard by the Board and intermediate applications by the *Collector of the district*. The Board do not consider it necessary to ask Government to modify their orders on the subject. The Collector is of course at liberty to refer the appeals to the Divisional officers for enquiry and report.

2. In the Circular Order issued by the Collector he has invested Divisional officers with power under Section 19 alone. The Board consider that they should be formally invested with powers also under Sections 6, 10, 11, 12, 13, 14, and 15, although these will ordinarily be exercised by Tahsildars, for, on the payment of the fee and fine imposed under Section 19, the Act contemplates that the Collector who imposes the fine should grant the license to the party.

(True Copies and Extract.)

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

(True Copy.)

(Signed) C. SIVASANKARA MOODELY,
 for First Assistant.

To the Acting Collector of South Canara.
 Copy to all other Collectors.

Exd. W. J. Lewis,

PROCEEDINGS, 12TH JUNE 1878, No. 1,589.

1878.
 Board of Revenue,
 MADRAS.

Encl.

Received

Recd 31/3/78

JUNE.
 No. 1,589.

Mudras License Tax Act III of 1878.—In-
 forming Collector of South Canara that Divi-
 sional officers should be invested with powers
 not only under Section 19 but also under Sec-
 tions 6 and 10 to 15 of the —, and explaining
 the intention of Section 16 regarding power to
 hear and dispose of appeals.

40.1.4.4/1/10.2/1/10.2

REVENUE DEPARTMENT.

No. 3131

1265
 1878

From Board of Revenue

Dated 15th July 1878.

FOR ORDERS.

*The Col. has approved
 the distribution between
 a graduated assessment
 & tax assessed on
 incomes.*

*What is required
 for rating in the district
 is that the
 classifying officer
 (Col. or official) should
 the powers of Col. & others*

Letting him self as
to the probable net
earnings of the
individual on an
average, judging
from his apparent
present position &
earnings & his
dealings.

3. If the individual
objects to the nature
or grading of products
or to the evidence
showing that his assumed
net profits are in

Excess of actual
income due to the
past year or
even years, it will
be for the deciding
rating officer to
judge whether there
is or is not sufficient
cause to modify his
classification
from one year
preceding that of
taxation is the most
recent evidence that
can be adduced
and if there be

6. All Tahsildars are directed to make the provisions of the Act as widely known as possible
7. The Divisional officers

FOR ORDERS.

All papers relating
to the reading of the
License Act & Mr. Butler
prod - as he has
Chack of the License
24/7. MM

C 22-7-78 RC 1-8-78
R 24-7-78 RC 5-8-78
RC 21-7-78 RC 6-8-78
RC 24-7-78 RC 7-8-78

1878 New Sept.

No 1266-

Proceedings of the Madras Government
Under date the 4th August 1878

Read the following
Proceedings of the Board of Revenue,
dated 15th July 1878 & 19th 1878, relating
to certain points connected
with the License Tax Act.

The Collector is to observe
the distinction between a
graded License tax and a tax
assessed on incomes.

2. All that is required
for acting in the License tax
is that the classifying officer
(Collector or officer exercising the
powers of a Collector) shall satisfy
himself

MM
7/8

himself as to the probable net earnings of the individual on an average, judging from his apparent present position and recent ostensible dealings.

3. If the individual objects to the rating or grading and produces books or evidence to show that his assumed net profits are in excess of actuals as evidenced, in the past year or recent years, it will be for the rating officer to judge whether there is or is not sufficient cause to modify his classification.

4. Of course the year preceding that of taxation is the most recent evidence that can be adduced and may often be

1865
19
be sufficient for basing a decision but existing circumstances may warrant a modification.

5. The Government concurs in the opinion expressed by the Board in paragraph 2 of their Proceedings.

Yell

117 To the Board of Assessors
118 The Financial Dept

40
4

21st 1865

PROCEEDINGS OF THE BOARD OF REVENUE

Dated 15th July 1878.

Read the following

N^o 470

FROM

J. B. Pennington Esqre,
Collector of Tinnevely

TO

H. A. Gatten Esqre,
As Secretary to the Board of Revenue Madras

SIR,

I have the honor to request that I may be informed if the annual nett earnings under the License Tax act are to be fixed with reference to last years profits, or on the average of a series of years, or how? Unlike the old Income tax Act this Act appears to be silent on the point, though it is one of considerable importance.

2. I take this opportunity of pointing out that Section III Regulation VII of 1828 which expressly confers on Division Officers all the powers granted to a Collector by the regulations in force or that may be hereafter enacted appears to cover the case of the intermediate application referred to in Section 16 of Act III of 1878, as suggested by the acting Collector of South Canara in his letter embodied in Board's Proceedings N^o 1589 dated

dated 12th June 1878.

I have the

Tinnevely
Collectors Office,
2^d July 1878 } (Signed) J. B. Pennington
Collector.

Para 1 of the Collectors letter will be submitted for the orders of Government -
The Board are of opinion that the profits should be calculated with reference to the earnings of the individual during the preceding year.
2. With reference to para 2 the Collector is informed that it being clearly laid down in Clause 2 Section 16 of the Act that unless the Collector himself is the assessing Officer an intermediate application should always be made to the Collector before appeal is made to the Board, it does not appear to be the intention of the Act that the intermediate application should be disposed of by any officer other than the Collector of the district. Mr Pennington will moreover observe that the Government have directed that the disposal of applications for relief under Section 16 should be resumed

by

1265
by Collectors in their own hands. Vide G.O.
dated 11th April 1878 No 583.

(True Copy & Extract)

W. C. C.
As Secretary

To The Secretary to Government
Revenue Department
with Copy of Board's Proceedings
dated 12th June 1878 No 1589 -

W. C. C.
As Secretary

B 13-5-58 820 197-98
11-4-78 - 162.65-

Revenue 1878
No 3131.

PROCEEDINGS OF THE BOARD
OF REVENUE.

814
D.D. 1265-7 August 1878

Dated 15th }
Despatched } July - 1878.
Recd. 19

SUBJECT. 814

Submitting Government
letter from Collector of Simla
enquiring whether the annual
net earnings under the
Jas. Act are to be paid with
reference to last year's profits
or on the average of a series
of years or how & stating that
it is not the intention of the
Act that the intermediate ap-
-portionment should be divided
among officers other than the
Collector of the district -
For order will

22-7-78. 1001-5-78
24-7-78. 1001-5-78
25-7-78. 1001-5-78
26-7-78. 1001-5-78
27-7-78. 1001-5-78

No 113-