M.R.O. 14—18,000—27-9-34

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1236	Press ~~Mis.~~
167—168	
Dated 20-7-1867	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 10th July 1867.

No. 167. Read the following Proceedings of the Board of Revenue, dated 2nd July 1867, No. 4,103.

Read the following letter from the Acting Collector of South Canara, to the Secretary to the Board of Revenue, dated Mangalore, 6th June 1867, No. 100 :—

With reference to the Board's Proceedings, dated the 7th ultimo, No. 2,807, I have the honour to enclose a copy of the appeal preferred, and of the Commissioners' orders thereon, declining to exempt the Government Press from taxation.

From the Acting Collector of South Canara, to the President and Members of the Municipal Commission, Mangalore, dated Mangalore, 3rd June 1867, No. 438.

1. I have the honour to present the following appeal against the tax of Rupees 12-8-0, which has been charged by the Municipal Commissioners against the Printing Press maintained in my Office, and belonging to Government.

2. The grounds upon which I object to the above tax, are as follow :—

3. It appears to me from the terms of Section 45 *et seq.* of Act X of 1865, which relate to the "Tax on Arts, Professions, Trades, and Callings," as particularized in Schedule A., that the term "Owner of the Printing Press" which occurs in that Schedule, is intended to apply only to the Proprietors of such Printing Presses as are worked as a trade for profit, and not to render taxable the possession of a Printing Press used exclusively for the private purposes of the owner.

4. The Government Presses cannot be said to be worked as a trade for profit, except perhaps in the exceptional cases in which any Job work is done to meet private convenience where there is no other Press. This is, however, not only not the purpose for which Government Presses are established, but is work which is not desired, for it hinders the despatch of Government work, of which there is more than sufficient to employ the Press fully. In proof of the fact that the Press attached to this Office is almost exclusively employed for the private purposes of the owner, I may mention that the total value of work done, during the eleven months of the past official year 1866-67, amounted to Rupees 11,382, out of which the value of Job work done for private individuals was no more than Rupees 160 !

5. I may add that Government already contributes its share to the fund by paying one-fourth part of the annual expenditure, and that this fact accounts for the Act being worded as if it took for granted that the Government was not to be further taxed.

6. For the above reasons I request that the President and Members of the Commission will be pleased to re-consider the tax imposed by them, and to withdraw the charge made against the District Press.

7. I submit this appeal after date, as the Committee was pleased to state at its last Meeting, that, in consideration of the late changes in the Collectors of the district, it would be admitted on its merits.

8. In accordance with the provisions of Section 70 of the Act, I have the honour to produce, herewith, Rupees 11-8-0, the amount of the tax.

Proceedings of the Municipal Commissioners for the Town of Mangalore, dated 4th June 1867.

Read letter addressed by the Acting Collector of South Canara, dated Mangalore, 3rd June 1867, appealing against the Trade tax charged to the Printing Press attached to his Office under Section 45 of the Towns' Improvement Act No. X of 1865.

Proceedings of the Madras Government, Revenue Department,
10th July 1867.

ORDER THEREON.

The Committee are unanimously of opinion that the Government Press is taxable under the Act, and that not having authority to exempt for any other reason than poverty, the tax must be levied.

(Signed) H. S. THOMAS,
President.

To the Acting Collector of South Canara, Mangalore.

(True Copy.)

(Signed) H. S. THOMAS,
Acting Collector.

Submitted to Government, with reference to their Order, dated 3rd May 1867, No. 1,007.

No. 168.

Miscellaneous

ORDER THEREON, 10th July 1867, No. 1,536.

The Board will ascertain from the Acting Collector on what plea it was held that the Government Press is taxable.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

ORDER THEREON.

The Committee are unanimously of opinion that the Government Press is taxable under the Act, and that not having authority to exempt for any other reason than poverty, the tax must be levied.

(Signed) H. S. THOMAS,
President.

(True Extract.)

(Signed) H. S. THOMAS,
President.

To the Acting Collector of South Canara, Mangalore.

(True Copy.)

(Signed) H. S. THOMAS,
Acting Collector.

Submitted to Government, with reference to their Order, dated 3rd May 1867, No. 1,007.

(True Copies and Extract.)

W Hudleston
Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Acting Collector of South Canara.

Exd. J. Wright.