M.R.O. 14—18,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1007 Press ~~Mis.~~

54-55

Dated 3 — 5 — 1867

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 3rd May 1867.

No. 54. Read the following Proceedings of the Board of Revenue, dated 8th April 1867, No. 2,221.

Read the following letter from the Collector of Vizagapatam, to the Secretary to the Board of Revenue, dated 21st March 1867, No. 119:—

1. I have the honour to acknowledge the Proceedings marginally noted, communicating to all Collectors the opinion of Government, that "the Government Press in the Collector's Office "is not liable to be taxed under the Towns' Improvement Act," and expressing astonishment that the point was deemed open to doubt.

Board of Revenue, No. 1,574, dated 14th March 1867.

2. This opinion is, of course, tantamount to instructions to Collectors to contest the justice of all future demands under this head that may be made by the Municipal Commissioners. This will be attended to accordingly, but it would be as well perhaps if Collectors were further instructed as to the *grounds* on which they are to claim exemption, seeing that the entry in the Schedule of the Act is "Every owner of a Printing Press."

3. As required by the Commissioners of this Town, whose demand (as I was then advised) appeared to me authorized by law, a license for the year, commencing 1st November last, was duly taken out by the Vizagapatam Collectorate Press some months ago.

Submitted for the orders of Government.

No. 55. ORDER THEREON, 3rd May 1867, No. 1,007.

Miscellaneous.

It appears to Government from the terms of Section 45 *et seq.*, 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 a Printing Press' in that Schedule was intended to apply only to the proprietors of Printing Presses 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. The Government Presses cannot be said to be worked as a trade for profit, except perhaps in the exceptional case of job work done to meet private convenience where there is no other Press. This, however, is not only not the purpose for which Government Presses were established, but is work which is not desired, for it must hinder the despatch of the Government work, of which there is everywhere more than sufficient to employ the Press fully, and must discourage the establishment of Presses by private traders. As, however, doubt is expressed as to the legal liability of the Government Presses to be taxed, the Government desire that in any case where the demand may be made, steps be taken to try the question of liability in the manner provided by the Act, and that the result be reported to them.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

Rev. 1867. Department.
Pro. of Govt for May

No. 960.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 8th April 1867.
Read
Rd/2d.

J. A. No. 1007. 5th May

No. 2,221.

Submitting for orders letter from Collector of Vizagapatam requesting instructions as to the grounds on which Collectors are to claim exemption from the Municipal tax for Government Printing Presses.

R.D.

No 1007.

Proceedings of the Madras Government.

Under date the 3d May 1867.

Read the following proceedings of the Bd of Revenue.

To submitting for orders, Letter from Collector of Vizagapatam requesting instructions as to the grounds on which Collectors are to claim exemption from the Municipal taxes for Govt Printing Presses.

Rec'd Enter 8 April 67 No 2221

The Govt

~~the question can be cleared of all doubt.~~

~~It is stated~~ from the terms of Sec: 15 et seqq: Act 10 of 1865, which relate to the "Tax on Arts, Professions, Trades and Callings" particularised in Schedule A, that the term Owner of

Stamps not to be sent to Govt N.

W.O.

J.P.

Revenue 1867 Depart
Pro: of Govt for May

N: 1007

Pro: of the Madras Govt
Dy 3rd May 1867

Passing orders regarding
the non liability of the
Govt Presses to the
Town Improvement
Act.

N: 5455