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18/07/08 11

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 662

Dated 28th September

[Despatch Abstract.]

Ordering the publication in the Fort St. George Gazette of a Notification directing that revision petitions under sec. 27 of the Income Tax Act of 1886 should be presented to the Commissioners of the Division next in rank above the Col. who passed the order.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

11.0.
15/9/99
Revenue (1899) Department.

CURRENT No. 5918.



*Printed 28/9/99
for 15 copies
14/10/99
15/9/99
16 s. copies (from this)
20*

From
The Secretary to the Commissioner
of Salt, Abkari and Separate Revenue,
Madras.

*Sep No. 108
Order*

The draft notifi-
cation is approved with
amendments
and will be published
in the Fort St. George
Gazette.

Mis. No. 1108

Dated 12th September 1899.
Received 14th do
Registered do
Enclosures one
Spare copies

To the Board (SR)

Supdt. Equal Pass
with amendments

8/11/99
Note

*12-10-99
3
Sub 3/10
12 noon*

It is thought that the addition
proposed in the Board's note will

SUBJECT.

Requesting Government to issue a rule
that revision petitions under Section 37
of Act II of 1886 be presented to the Com-
missioner of the Division who is the next
senior in grade to the Collector that made
the assessment complained of; and submit-
ting a draft Notification on the subject
for approval and publication in the Fort
Saint George Gazette.

*22/9
20/9*

be more appropriate if made to rule 12, *flag C* ²⁶ ~~14~~ ¹⁵⁻¹⁻⁹⁴
 which prescribes a period of limitation
 for presentation of petitions under Sec
 27 of the Act. In that event the first
 sentence of the proposed addition may
 run as follows:—

"They shall be presented
 to the Commissioner of the Division
 next in rank above the Collector
 who passed the order."

BACK PAPERS.

G.O.	No.	Department.	Date.
<i>Pres</i>	<i>26</i>	<i>Rev</i>	<i>15-1-94</i>
<i>BF 648 LR</i>	<i>2</i>	<i>17-9-89</i>	<i>G.O. 6551 12-10-89</i>
<i>—</i>		<i>Dec 1-94</i>	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

This is better.
The word "senior"
is inappropriate &
would probably
lead to doubts.
It will be better added to rule 12.
23-9-99.



Proceedings of the Board of Revenue

(Separate Revenue).

Dated 12th September

1899.

Mis. No. 6108

The Hon'ble Mr. J. Thomson.

Resolution:—

In Board's Proceedings *Press* No. 648 (Land Revenue),
 dated 17th September 1899, a copy of which was submitted to
 Government, the Board ruled that an assessee who considers him-
 self aggrieved by an original order of assessment may apply for
 revision under Section 27 of the Income Tax Act, II of 1886, to
 any one of the three Commissioners appointed under the local
 Government Notification No. II printed on page 121 of the Income
 Tax Manual, and that a Commissioner to whom a revision petition
 is presented is bound to dispose of it himself and cannot trans-
 fer it for disposal to a subordinate officer.

2. The Board as at present constituted is of opinion that
 the practice established by these Proceedings is not desirable
 from an administrative point of view. Revision petitions to the
 Board and Collectors from petty assessments made by Tahsildars
 are not infrequent, and the order that they should be disposed

G.O. 6551
12-10-89.
(Flag A)

of directly by the Commissioner to whom they are presented
violates the ordinary rule of gradation of work and authority
for no reason except such as might exist in the case of any
petition of appeal- dislike of the proximate authority or hope
of success by ignorance of the more remote- while the wording of
Section 27 and Government Notification No. II, dated 15th January
1894, appear to contemplate the full exercise of the revisional
powers proper to the divisions specified.

3. The Board therefore considers that its order requires amend-
ment and that it should be made a rule that revision petitions be
presented to the Commissioner of the Division who is the next se-
nior in grade to the Collector that made the assessment complained
of: ^{but} on the interpretation already made and as Section 27 of the
Act provides that the action of Commissioners shall be "subject
to the control of the Local Government", it would request that, in
case its views are approved, Government will, in the exercise of
its powers, be pleased to issue the rule proposed. The necessary
draft Notification is submitted for approval and publication in the
Fort Saint George Gazette.

(True extract)

R. S. Chahaw
12/9/99
Acting Secretary.

To the Secretary to Government, Revenue Department, with a
Notification.

Government (1899) of Madras. REVENUE.

Recd.

Regd.

} 1899.

Enclosures

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G.O., No. 662, 28th September 1899.

SEPTEMBER.

Income-tax Act II of 1886.

Ordering the publication in the *Fort St. George Gazette* of a notification directing that
revision petitions under section 27 of the — should be presented to the Commissioner of
the Division next in rank above the Collector who passed the order.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4108, dated 12th September 1899 :—

The Hon'ble Mr. J. THOMSON.

Resolution—Mis. No. 4108, dated 12th September 1899.

In Board's Proceedings, Press No. 648 (Land Revenue), dated 17th September 1889, a copy of which was submitted to Government, the Board ruled that an assessee who considers himself aggrieved by an original order of assessment may apply for revision under section 27 of the Income-tax Act II of 1886, to any one of the three Commissioners appointed under the Local Government Notification No. II printed on page 121 of the Income-tax Manual, and that a Commissioner to whom a revision petition is presented is bound to dispose of it himself and cannot transfer it for disposal to a subordinate officer.

2. The Board as at present constituted is of opinion that the practice established by these Proceedings is not desirable from an administrative point of view. Revision petitions to the Board and Collectors from petty assessments made by Tahsildars are not infrequent, and the order that they should be disposed of directly by the Commissioners to whom they are presented violates the ordinary rule of gradation of work and authority for no reason except such as might exist in the case of any petition of appeal—dislike of the proximate authority or hope of success by ignorance of the more remote—while the wording of section 27 and Government Notification No. II, dated 15th January 1894, appear to contemplate the full exercise of the revisional powers proper to the divisions specified.

3. The Board therefore considers that its order requires amendment and that it should be made a rule that revision petitions be presented to the Commissioner of the Division who is the next senior in grade to the Collector that made the assessment complained of; but, on the interpretation already made and as section 27 of the Act provides that the action of Commissioners shall be "subject to the control of the Local Government," it would request that, in case its views are approved, Government will, in the exercise of its powers, be pleased to issue the rule proposed. The necessary draft notification is submitted for approval and publication in the *Fort St. George Gazette*.

(True Extract.)

(Signed) R. A. GRAHAM,
Acting Secretary.

To the Secretary to Government (Revenue Department),
with a notification.

ORDER—No. 662, Revenue, dated 28th September 1899.

Separate Revenue No. 103.

The draft notification is approved with amendments and will be published in the *Fort St. George Gazette*.

(True Extract.)

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
„ the Superintendent, Government Press,
with amended notification.

NOTIFICATION.

In the exercise of the powers delegated to him by the Governor-General in Council under section 38, sub-section (1) of Act II of 1886, His Excellency the Governor in Council is pleased to direct that the following be added to Rule 12 of the additional Rules published as supplement to the *Fort St. George Gazette* dated 30th January 1894 :—

"They shall be presented to the Commissioner of the Division next in rank above the Collector who passed the order. Petitions not so presented will be returned to the petitioners with instructions to present them to the proper officer."

Exd. Shaik Karim.

First copy sent to Press.

Returned for signature.

Despatched in print.

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Letter only.
Order complete with Letter

Ref 1010 G.O. No.
139

Dated

Consent No.

Enclosure to G. No.

Order of Government.

Letter of Government.

Statement with DITO.

Please not sign up and send for service
in original.

S.S. -

A = Print in full.
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