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CURRENT No. 5918.

UNDER SECY. TO GOVT. 14 SEP. 1899 REVENUE DEPT.

Sep Rev No. 108

Order Proc No. 662 of 28th September 1899

From

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

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

JM
27 9 99

Mis. No. 4108

Dated 12th September 1899.

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Enclosures Nil

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To the Board (SR)
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Note

It is thought that the addition proposed in the Board's note will be [illegible]

C. 23/9.
RS. 28/9/99

SUBJECT.

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

be more appropriate if made to rule 12, 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."

KD
21-9-99

This is better. The word "senior" is inappropriate & would probably lead to doubts. It will be better at the end of rule 12.

23.9.99.

flag C G.O. ~~2611~~ 26 15.1.94

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18

REVENUE BOARD OFFICE MADRAS.

Proceedings of the Board of Revenue

(Separate Revenue).

Dated 12th September 1899.

Mis. No. 4108

The Hon'ble Mr. J. Thomson.

Resolution:-

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

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 131 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.

Page 197
G.O. 26
15-1-94
(Rev B)

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 Saint George Gazette.

(True extract)

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

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

12979

Government {1899} of Madras.
REVENUE.

Recd. } 1899. *Enclosures*
Regd. } *Spare copies*

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. 108.

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.

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