Revenue (189) Department.

Miscellaneous

~~ROUTINE~~ SERIES.

G.O., No. 1100-1

DATED 24th Feb 97

[Despatch Abstract.]

The Court of Bombay ordered to be addressed on the Subject of assessing ~~land~~ a Income Tax of certain Brocers Firms at Calicut which have got their offices ~~at~~ in Bombay

Letter

Making certain suggestions in regard to the assessing to Income Tax of certain firms in Bombay that have got branch offices in Malabar Coast

BACK PAPERS.

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

FURTHER PAPERS.

~~G.O.~~	No.	Department.	Date.	G.O.	No.	Department.	Date.
4871 1897							

Revenue (1897) Department.

CURRENT No. 1870

GOVT. OF MADRAS
15 FEB 97
SECRETARIAT DEPARTMENT

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

Order

Ins No. 442

Dated 4th February 1897

Received 6-2-97

Registered 6-2-97

Enclosures 2

Spare copies

SUBJECT

Requesting Government to ask the Government of Bombay to order the Income Tax Collector of Bombay to make a reference to the Calicut authorities before proceeding to assess the Bombay firms having branches at Calicut on their total income including those at Calicut.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

COLLECTOR'S OFFICE 17 OCT 96 MALABAR

FORM Y.

For the year ending 31*st March* 189 7.

CERTIFICATE of INCOME TAX paid by the undermentioned PERSON or COMPANY at the HEAD OFFICE under Section 47 of Act II of 1886.

Name under which the Person or Company carries on business at the Head Office at Bombay.	Names of Partners in the Company at the Head Office.	Places at which the branch business is carried on.	Names and Residence of the Partners or Agents carrying on the branch business.	Amount of profits of the branch business taken into account in determining the tax fixed at the Head Office.	REMARKS.
Khan Bahadur Cassum Haji Jutta	Khan Bahadur Cassum Haji Jutta is the sole proprietor	Calicut	Name of the Branch firm Calicut — Khan Bahadur Cassum Haji Jutta, Manager Agent Mahomed Cassim a paid servant	The profits of the branch business at Calicut are included in the Head Office in Bombay.	

Income Tax Office, Bombay,
12th May 189 6.

INCOME TAX OFFICE BOMBAY

H. C. Lee Warner
Income Tax Collector, Bombay.

[S 1895—5,500-4-96]

No. 1331 of 1896-97.

Income Tax Office, Bombay,
10th October 1896.

True copy forwarded for the information of the Collector of Mulchar-Collected

K. N. Lewan

Income Tax Collector, Bombay.

Encumbered to the Assistant Collector

Received 6865/96.

Returned to the Collector

Received 20 OCT 96

Returned 6865/96 duly noted, and re-submitted.

Talukdar 23-10-96.

FORM V.

For the year ending 31st March 189 7.

CERTIFICATE of INCOME TAX paid by the undermentioned PERSON or COMPANY at the HEAD OFFICE under Section 47 of Act II of 1886.

Name under which the Person or Company carries on business at the Head Office at Bombay.	Names of Partners in the Company at the Head Office.	Places at which the branch business is carried on.	Names and Residence of the Partners or Agents carrying on the branch business.	Amount of profits of the branch business taken into account in determining the tax fixed at the Head Office.	REMARKS.
Mulchand Hirachand Brothers	Mulchand Hirachand Gulabchand Hirachand Chandmal Hirachand Ghevarchand Hirachand Jhaverchand Hirachand Hiralal Hirachand Motichand Hirachand Kasturchand Hirachand Jamnalal Hirachand	Bombay	Mulchand Hirachand Gulabchand Hirachand Chandmal Hirachand Ghevarchand Hirachand Jhaverchand Hirachand Hiralal Hirachand Motichand Hirachand Kasturchand Hirachand Jamnalal Hirachand	Nine thousand five hundred	

K. N. Lewan
Income Tax Collector, Bombay.

INCOME TAX OFFICE BOMBAY

Income Tax Office, Bombay,
1st October 1897.

[S 1895—5,500—4,061]

RECEIVED
24 OCT 96
MALABAR

No. 1376 of 1896-97.

Income Tax Office, Bombay,
19th October 1896.

True copy forwarded for the information of the Collector of Malabar, Calicut.

K. N. Lewis
Income Tax Collector, Bombay.

8491

Recd 28/10.

1,000
10-4-96.

REVENUE BOARD OFFICE
MADRAS.

Proceedings of the Board of Revenue
(Separate Revenue).

Dated 4th February 1897.
No. 442 Rev.

Read again the following Board's Proceedings Sub No 6483 (S.R) dated 5th December 1896.

"During his recent inspection of the Income Tax Registers and records of certain assessing officers in the Malabar District the Commissioner noticed that several Bombay firms having branches at Calicut were assessed in Bombay on their total profits including those at Calicut. The branch firms have produced before the Collector the certificates to this effect granted to their head firms in Bombay and the Collector is requested to forward some of these certificates for the inspection of the Board."

Read

(and the certificates be returned to the Collector of Malabar)

RECEIVED
Forwarded to the Deputy Collector, Calicut.
Income-Tax Collector's Office
Calicut, 28-10-96.
Asst. Collector

Read also letter from the Collector of Malabar No 28 Rev dated 5th January 1897, submitting two certificates referred to above.

Resolution

During his recent inspection of the Income Tax Registers and records of certain offices in Malabar it was brought to the notice of the Commissioner that several Bombay firms having branches at Calicut had been assessed in Bombay on their total profits including those at Calicut and that the Branch firms were not assessed in Calicut as they produced certificates of payment of tax in Bombay granted to the head firms. No reference was made to the authorities in Malabar by the assessing officers at Bombay and it is not therefore possible to say whether the returns made by the firms in question were correct. Two of the certificates produced by the branch firms are submitted herewith for the information of Government. It will be observed that they furnish no details. From local inquiries the Commissioner was given to understand that in some cases such firms paid sums in Bombay on their whole income which raised a very strong presumption that their business in Malabar had been very greatly under assessed.

2. The Board therefore begs to suggest the advisability of the Bombay Government being communicated with on the subject. If the local officers were apprised of the income on which the local branches are assessed or even of the total income, a useful check would be provided against abuses such as are rumoured to exist.

(True Copy and Extract)

Assistant Secretary

To the Secretary to Government, Revenue Department

(with two Certificates two original & Six returns)

13/1/97

Read C.no 1390 of 97

The Hon: Mr Bliss C. I. E.

To The Board of Rev:
Sep Rev: (Q & O)

Order Minute

Ordered that the
Govt of Bombay be addressed

19.2.97

To

The Chief Secy to the
Govt of Bombay

Sir,

The Commissioner
of Salt, Abkari and Separate
Revenue in this Presy reports
that during an inspection
recently made by him of the
Income Tax Registers and
records ~~of certain offices~~
in the District of Malabar,
he found that several Bombay
firms having branches at
Calicut had been exempted
by the local officers
from payment of income tax
on the ground that their
Head ~~Offices~~ Offices at Bombay had
been assessed at that place
on their total profits inclu
ding those
those/at Calicut. The certificates
produced

produced ~~by them~~ testified to the truth of the statements, but ~~that~~ no reference had been made to the authorities in Malabar by the assessing officers at Bombay before the case was actually heard ~~by them~~ from the assessee, and from local enquiries ~~made~~ the Commissioner is inclined to believe that some of the firms concerned have partially been furnishing incomplete returns of income. ~~and~~ In view to the prevention of ~~their~~ evasion in the future I am to suggest that ~~the~~ assessing officers at Bombay ~~concerned~~ may be instructed to levy the tax on ~~the~~ such firms, which have branches in Malabar or any other district in this Presy, after communicating with the ~~Collector~~ Collector of the district concerned. In such cases to advise the Collector of Malabar of the income on which the local branch of the firm is assessed

with the permission of H.E. the G. in C.

18.7.97

D 5 1,000—5-3-05.

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read Current No. 1390 of 1897.

Order Misc. No. 1100 dy 24th Feb. 97

Ordered that the Govt. of Bombay be addressed.

141/97

To the Board of Rev. Sep. Rev.
dtd 26.2.97

No. 1101

To the Board of Revenue,
Seperate Revenue, Q & O.

Letter No. 1101

To the Chief Secretary to the Govt. of Bombay.

Sir,

The Commissioner of Salt, ~~and~~ Abkari and Seperate Revenue in this Presidency reports that during a recent visit of inspection paid by him to the district of Malabar, he found that several Bombay Firms having--- branch offices at Calicut, had been exempted by the local officers from payment of income-tax on the ground

c. 23/2/97

that the head offices situated in Bombay had been assessed at that place on the total profits derived by the firm. The local officers has apparently received no communications on the subject from the Bombay Collector of Income-tax and from his enquiries the Commissioner was led to believe that some of the firms concerned had not been assessed upon the full amount of their income, a circumstance which might have been prevented, had the Collector of Malabar had an opportunity of advising the assessing officer in Bombay of the profits derived by the local branches of the Firm. I am accordingly to request that with the permission of H.E. the Governor in Council, arrangements may be made in such cases to apprise the Collector of Malabar of the income on which the head offices of such Firms are assessed, with details if possible, of the income accruing in the branch offices.

20.2.11

When given for copying _____
When copied _____
When examined _____
When signed _____
} 189

READ AGAIN G.O., No. DATED
189 ,

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.