Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 401

DATED 13th March

[Despatch Abstract.]

Declining intervention on behalf of Venkadachalapathy Ayyar, Salem, appealing against the levy of income tax &c.

BACK PAPERS.

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

FURTHER PAPERS.

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

Revenue (189) Department.

CURRENT No.

The Hon'ble Mr Bliss C.S.I. 13th March 1897

Dy 13/3/97 1491

Order misc No.

11/3/97

The Govt sees no reason to interfere in the petr's behalf

D. 9.3.97

If a man does not attend a person only at Court when his appeal comes on for hearing, & has no valid excuse for non-attendance, he cannot demand no consideration. D

To

The Petr cists supplicated

From

M. Venkatachellapathy Aigar
Salem

No.

Dated 24th } Feb 1897
Received 28th }
Registered 2nd March 1897
Enclosures 6
Spare copies

SUBJECT.

Petition praying for certain reasons stated therein that the Board may be pleased to direct the Collector of Salem to furnish him with certain records connected with his case in connection with the appeal.

Note

Please see the Dy Collector's decision wherein the facts are clearly and concisely stated. The petrs objections are it is submitted vague and the petn itself is not very coherent. The above draft is accordingly submitted for approval

10.3.97

Sd/ 10/3/97

Submg, as directed.

C. 10/3/97.
R. 12/3/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

To

His Excellency

Sir Arthur Elibank Havelock,

G. C. M. G., G. C. I. E.,

THE GOVERNOR IN COUNCIL,

Fort Saint George,

MADRAS.

The humble Memorial of **Murari Venkatachellapathy Iyer,** *Salem.*

Most Respectfully Showeth:—

1. That your Excellency's humble Petitioner is a respectable resident at Salem, holding a very important position in Society, commanding great influence and respect from the public at large, and most submissively puts forth his grievances hereunder in obedience to the Collector's order (Exhibit No. II) passed on his request to review the Income tax appeal made to him, which was dismissed without hearing the Pleader (detained elsewhere on urgent work) on behalf of the Petitioner, who at least would have appeared in person, had he been informed of the date of hearing; and an affidavit to that effect (also filed herewith Exhibit No. IV) was put in by the Petitioner, who, approaches your Excellency, craving for justice.

2. That, on confidential enquiry from certain individuals who ought to have been either greatly prejudiced to the Petitioner or must necessarily be malicious or inimical to him, as natural in case of money dealers, (whose profession, the sooner invites many as friends, the sooner it converts them all as direct foes, owing to the intestine civil litigation,—the offspring of money transaction,) the Deputy Tahsildar of Salem Town, who, as usual, ought to have with him a band of "informants"–a term much abhorred, it being almost what "Sycophant" meant in old Greace,–whose words always ring in his ears with gospel truth, reported to the Deputy Collector, Salem, that the Petitioner gets an income of Rs. 6,000 per annum; and the latter thereon assessed on him an income tax of Rs.104-2-8; whereat on his objection, it was enhanced to Rs. 156-4-0—most unjustly without any reason but what might have been suggested to him by his own independent view of the matter, without proper enquiry into all the evidence which the Petitioner was quite prompt to provide with, if required; and though his objection petition was accompanied with documentary evidence (consisting of Account books) which goes to fix his income definitely to Rs. 2418-12-4, yet it was not heeded for, in the least, for reasons stated in Col. 6 in the Extract from Register 2 of petitions of objections under Sec. 25 of Act II of 1886

7
1866

—(Submitted herewith, Ex. No. I), in which the Deputy Collector's assertion—"*The accounts appear to have been prepared for the purpose of producing at the Income-tax enquiry*"—is highly damaging to the Petitioner, besides his dignified status in Society being ruined by such a slight mode in which he has been treated. Those registers (accounts referred to in the Deputy Collector's remarks, admissible as evidence under Sec. 34 of the Evidence Act), which have been discredited by the said officer and which were checked by his clerk to satisfy himself whether the Petitioner's statement of income, posted out of them, is true, are all maintained *in due course of business* by the Petitioner for the last four years. Those self-same registers during the hearings of Income-tax enquiry in the previous years, were produced by this very Petitioner before M. R. Ry. Narayanasawmy Aiyer, and Azizuddeen Sahib, the previous Deputy Collectors, of whom the former has initialled in them in token of his inspection, while at the same time the clerk also has attested with his initials in various parts of the same, and they were produced once even before Mr. G. Stokes the then Collector of the District. Those registers, of which one was filed in the District Munsiff's Court as evidence in a Civil suit and the Munsiff's seal affixed thereon, are the *only and chief accounts* preserved by the Petitioner, besides being the *defacto* documentary evidence in pursuing the debtors and forming the sole guidance of the whole transaction, and, such being the case, if the Dy: Collector's remarks regarding them, stand, as they are now, without being cared for, against all truth and justice, they not only invalidate their use by the Petitioner, but also they are apt to bring about serious loss both to the reputation and property of the Petitioner, who, as the most loyal subject bound by the ties of affection and obedience to your Excellency whose sympathy graces all indiscriminately, feels highly aggrieved, more for honesty and integrity than for the sole consideration of Income-tax.

3. That, while the Petitioner was waiting to prove by his account books, and any number of witnesses, and by whatever kind of evidence required and while he was very earnest to appear personally before the Deputy Collector, he, without enquiring him in open court has passed the decision (Filed herewith Exhibit No I) nor did he question him regarding the amount 6,000 Rs. reported by Deputy Tahsildar as the estimate of the Petitioner's income.

4. That, an appeal was presented, by the Petitioner's Pleader on the Deputy Collector's decision, to the District Collector who dismissed the appeal on no more safe and just grounds than on what his subordinate did, the Petitioner's Vakil having failed to represent his cause owing to his failure to appear on the date of hearing; whereon a revision petition was submitted on 3rd December 1896, to take back the appeal for which, the Collector's proceedings to the effect that he could not do so "*without an order from Government*"—vide Collector's order Exhibit No. II—was passed.

5. That the Petitioner, as found in the annexed statement, No. III, *(a & b)* has five sources of Income and five only and no more; and for each item he maintains separate registers—pages numbered, ruled and written up to date by gumastahs.

6. (*a*) That the Petitioner further adds that regarding his Income from money dealings (shown under heading 3 in statement—No.III *a.*), his real position

has not been, in the slightest degree, made out by your Excellency's humble servants; and though as found in the Deputy Tahsildar's report referred to, in the Exhibit No.1 that the Petitioner's capital in money dealings is Rs.18,000, (which the Petitioner never denies, but he even would dare to declare in accordance with his accounts, that his capital may even exceed to that amount), yet what he (the Petitioner) mourns as the mistaken notion, on which the Dy: Tahsildar and Deputy Collector are misdirected, is that he (the Petitioner) gets interest or income on *all the amount in transaction.*

(*b*) That of the various big amounts in transaction, owing to the reduced condition of his debtors (for instance,) (i) Kattuputhur Muthusawmy Gounder to whom Rs.12,000 has been lent, (ii) C. Manicka Mudaliar (Rs. 2,500), Asanmya Sahib (Rs. 3000),) the Petitioner has received no income—not even a pie out of the total amount 17,500 Rs. lent to them and from many more (found in the registers)—except the Rs. 100 which the first named debtor has given on the whole amount offered to him.

the late Town Sabrejistrar !!!

(*c*) That there is glaring difference and true contradiction between the statement No. III (*a and b*), and the estimation of the authorities and that it is awful unjustice, for there is no sufficient cause shown nor will it permit the Petitioner to keep quiet but seeking the aid of your Excellency.

7. That the Petitioner entreats your Excellency may be gracious enough to favour him with benign consideration to redress his two fold grievances—(I) That he had been unjustly assessed, the authorities having been prejudiced by diabolical falsehoods of some envious men named "informants" who are swarming everywhere in great numbers to sting such afflicted men as the Petitioner, and, in so doing, gain their own object by courting their friendship: (II) That the registers were regarded, in a manner, incurring serious loss both to his transaction and position in life.

8. That in view of removing the Petitioner's grievances, he beseeches your Excellency, to order *for reviewing the appeal presented to the District Collector* and probing into the validity of the accounts by scrutinizing them and by stretching full and earnest enquiry into the truth, exempt from the bias and prejudice of the few whose little knowledge is ever dangerous.

9. In so delegating the Collector to do justice to your Excellency's humble memorialist by coming to a fair conclusion, his profession can be pulled on or must be stopped, as it is, for fear the accounts be discredited by all likewise, and your Excellency is actually confering a great boon on a loyal subject for which he prays for your Excellency's long life and prosperity.

SALEM,
Dated 25th January 1897.

MURARI VENKATACHELLAPATHY IYFR,
Petitioner.

SOWRASTRA PRESS, SALEM.

PETITION
376
REVENUE DEPT

UNDER SECRETARY
25 FEB 97
PUBLIC DEPTS

To

The Under Secretary to
The Government of
Fort Saint George
Madras.

Memorialist — : Murari Venkatachellapathyaya
Salem.

Most respectfully Showeth :

That he has received
Endorsements no 640 Mis dt 4th February 1897,
passed on his memorial dated 25th January
1897, ordering him to submit authenticated
records accompanying the same, with his
signature in all of them, except the
affidavit numbered as IV th Ext, submitted
along with his previous memorial.

In due obedience therefor, he
begs to submit the marginally noted
records with all requisites, besides adding
the Collector's Decision on which the
review petition referred to in his memorial
was made to the Collector.

24th February 1897.
Salem

Memorialist.

1 Memorial bearing the
Signature of the memorialist.
2. Authenticated copy of the
Dy Collector's Decision on the
Memorialist's objection petition
to him
3. Authenticated copy of Collector's
Order on the Review petition,
presented by the humble Memorialist
4. Statements (a & b) bearing the
Signature of the memorialist
5. True copy of the Collector's Decision
referred to above —...

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

READ AGAIN G.O., No. 189 DATED

CURRENT, &c.

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