Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1488

DATED 18th March 97

[Despatch Abstract.]

Recording sanction for writing off the accounts the irrecoverable arrears of "Income tax revenue amounting to Rs 5057 outstanding at the close of the year 1895-9

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 (1897) Department.

CURRENT No.

Issued 16.3.97

GOVERNMENT OF MADRAS
10 MAR
RECEIVED

The Hon. Mr Bliss 6th March 97

Order ~~Memo~~ No. 1488 Mis. dt 18th March 97

16/3/97

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

Sanction is accorded for writing off the accounts of the irrecoverable arrears of income tax revenue amounting to Rs ~~5051~~ 5041 outstanding at the close of the year 1895-96. + vide Lr. no. 2884 dt 87

No. 58

Dated 11-2-97

Received 10-3-97

Registered 11-3-97

Enclosures

Spare copies

2. The proposal contained in para 3 to refund to certain assessees the sale proceeds of their property is ~~to be~~ approved. The Board will be requested to state ~~to the nature of the~~ the doubt ~~felt by it~~ (if any, felt) in regard to the procedure adopted in this connexion

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13.3.97

SUBJECT.

Requesting the sanction of Government for writing off the accounts the sum of Rs 5051 being the irrecoverable arrears of Income-tax outstanding in the Presidency at the close of 1895-96.

To the Board of Rev: Lep Rev: Dis. 20-3-97

P.T.O

C 15/3/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

9 Feb

The Board's difficulty is, it is submitted, not understood i.e it is not clear whether it is upon an account point or legal point of view the Board considers that the procedure adopted may be objectionable.

B.M.M. 11.2.97

PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

RESOLUTION—No. 58, dated 11th February 1897.

The Board begs leave to submit a statement showing the particulars of irrecoverable arrears of income-tax outstanding in the several districts at the close of 1895–96, and to recommend that sanction may be accorded for writing off the accounts the sum of Rs. 5,051 shown therein. The grounds of recommendation, as reported by the Collectors, are summarised in column 3 of the statement.

2. Of the amount recommended for remission, Rs. 101 (Rs. 12, Kistna; Rs. 89, Madras) relate to Part I and the remainder to assessments under Part IV.

3. In Vizagapatam, Anantapur and Kurnool, Rs. 49 are reported to have been collected from certain assessees by the sale of their property. As it is now reported that the assessees should not have been taxed at all, sanction is requested for the refund of the sale-proceeds to the parties concerned, as has been previously done in similar cases. The Board takes this opportunity of enquiring whether this procedure is correct.

(True Extract.)

(Signed) R. H. SHIPLEY,
Acting Secretary.

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department.
" all Collectors.
" the Accountant-General.

Exd. Md. Pahilvan.

APPENDIX.

STATEMENT of irrecoverable arrears of Income-tax recommended to be written off the accounts.

Districts.	Amount recommended to be written off.	Grounds of recommendation as reported by the Collectors.
	Rs.	
1. Ganjám ..	691	In one case the assessee is dead and the tax was only partially recovered from his property. In another case, the defaulter became a pauper. Two are cases of erroneous inclusions in the demand. In the remaining cases, the amount is irrecoverable owing to the assessees having left the district and their whereabouts not being known.
2. Vizagapatam	295	In one case the tax could not be recovered as the property put up for sale failed to attract any bidders; of the rest, many were cases of improper assessments. In the other cases the amounts are irrecoverable owing to the death of the defaulters or to their having left the district, their whereabouts not being known.
	39	This amount was recovered by the sale of the property of the persons who were improperly assessed and it is proposed to return to them the sums so realised.
3. Gódávari ..	101	This is due from eight persons, two of whom are dead, one before the service of G notice; of the others, one became an insolvent and left the district for Yanam; the whereabouts of the rest are not known and they left no property in the district to be proceeded against.
4. Kistna	114	The amount relates to seven cases. In two cases the assessees died. The tax due from one assessee in 1894-95 was wrongly calculated at too low a figure and was not amended until it was too late to collect the balance under section 30 (5) of the Act. In the remaining cases, the tax could not be recovered owing to the defaulters having left the district and their whereabouts not being known.
5. Nellore ..	130	The collection of the tax due in one case became barred under section No. 30 (5) of Act II of 1886. In the remaining cases the defaulters are either paupers or have left the district or have no property to be proceeded against.
6. Anantapur ..	141	The amount is due from persons who are dead or insolvent or have left the district or have no property to be proceeded against.
	4	This amount was realized by the sale of the property of a defaulter who has no other property. As it is reported that he should not have been assessed, it is proposed to refund the amount to him.
7. Bellary ..	35	The amount is due from defaulters who are dead and who have left no property to be proceeded against.
8. Kurnool ..	64	This is due in seven cases. In three cases the assessees were improperly assessed. In the remaining cases, the tax is irrecoverable owing to the defaulters having given up trade and left the district or to their having no property to be proceeded against.
	6	This is the amount realized by the sale of the property of persons improperly assessed and it is proposed to return the amount to the individuals concerned.
9. Madras . ..	1,964	The amounts involved are irrecoverable owing to the death or poverty of the defaulters or to their having closed their business and left the district leaving no property behind or to erroneous assessments or to process for the recovery of the tax not having been served before the 30th June 1896.
10. North Arcot ..	113	The amount could not be recovered owing to the defaulters having failed and given up trade and left the district or to their having become paupers or to their whereabouts not being known or to their having no property to be proceeded against.
11. South Arcot ..	247	In two cases the defaulters have left British territory leaving no property behind and are living in Pondicherry. In the other cases, the tax could not be recovered owing to the poverty of the assessees or to their having no property to be proceeded against or to their whereabouts not being known.
12. Tanjore ..	52	In one case the assessee is dead. In the other cases the defaulters are either paupers or have failed in business and left the district or have no property to be proceeded against or their whereabouts are not known.
13. Trichinopoly ..	16 ~~26~~	In these cases the defaulters have closed their business and have no property to be proceeded against.
14. Madura ..	171	In one case the assessee is dead. In another case G notice was not served on the assessee and the tax was wrongly included in the demand. In the remaining cases the tax is irrecoverable owing to the defaulters having become paupers or to their having closed business or to their having left the district leaving no property behind or to their whereabouts not being known or to their having no property to be proceeded against.
15. Tinnevelly ..	70	The defaulters in these cases are either dead or have become paupers or have closed their business or have no property to be proceeded against or their whereabouts are not known.
16. Coimbatore ..	196	In one case the assessee died. In another case, the firm went into liquidation, its business being purchased by another firm which is already assessed by the Collector of Nilgiris. In three cases, the assessees were not served with G notices. In the remaining cases the defaulters have become paupers or have discontinued their trade or have left the district leaving no property behind and their whereabouts not being known or have no property to be proceeded against.
17. Nilgiris ..	159	In one case the assessee is dead. In the remaining cases the defaulters have closed their business and left the district and their whereabouts are not known.
18. Salem	20	The defaulter is reported to have discontinued his trade and left the district, leaving no property behind.
19. South Canara ..	20	In one case the defaulter is a pauper and has no property to be proceeded against. In the other case the whereabouts of the defaulter are not known and he has no property to be proceeded against.
20. Malabar ..	393	The amounts involved are irrecoverable owing to the death of the defaulters or to their having been assessed on information obtained from Sea Customs returns which were afterwards found unreliable, or to their having become paupers, or to their having given up trade or to their having incurred loss in business, or to their having left the district leaving no property behind, or to their having no property to be proceeded against.
Total ..	~~5,001~~	

5041 x

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5041 x

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed March 3rd.

Proceedings, No. 58, 11*th February* 1897.

Requesting the sanction of Government for writing off the accounts the sum of Rs. 5,051 being the irrecoverable arrears of income-tax outstanding in the Presidency at the close of 1895–96.

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CURRENT No.

ENCLOSURES TO C. No.

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STATEMENT WITH DITTO	A
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.	A
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