

CONFIDENTIAL.

Revenue (1897) Department.

G.O., No. 2357

Confidential No. 938.

DATED 11 May 1897.

[Despatch Abstract.]

Directing that the assessment made in the
Case of P. C. Theyagmaya Chetty be cancelled
& that the tax if levied be refunded

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. 3606

Confidential No. 41

CONFIDENTIAL



From The Secretary to the Commissioner
of Salt, Alakari and Separate
Revenue

Order

Mis. No. 1727

Dated 29th April 1897

Received 3rd May 1897

Registered 3rd

Enclosures 18

Spare copies

SUBJECT.

Recommending to Government
that the income tax imposed
upon P. C. Theyagaraya chetty
of Madras may be cancelled.

N.M.
4/5/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.



Proceedings of the Board of Revenue.

(Separate Revenue.)

Dated 29th April 1897.

No. 1727 Miscellaneous

Read Income-tax appeal petition from P. C. Theyagaraj Chetty of Madras dated and reference thereon dated 25th March 1897 to the Collector of Madras for report.

Read also letter from the Collector of Madras No 48⁴⁸ app dated 22nd April 1897 reporting on the above petition.

Resolution

Submitted for the orders of Government.

2. The petitioner was originally assessed by the Deputy Collector of Madras in the sum of Rupees 10 which was confirmed by him on objection under section 26 of the Income-tax Act. Against this decision the petitioner put in a revision petition under section 27 of the Act to the Collector of Madras who, considering that the allegation of the petitioner that he had no taxable income was false and unreliable, confirmed the tax and dismissed the appeal. He appeals to the Board of Revenue against the Collector's order and although no appeal lies as of right from

from the decision of a Commissioner under Section 27, the Board is not satisfied that petitioner's income exceeds Rs 500 and accordingly recommends that the assessment originally imposed may be cancelled. The estimated income is made up of a number of petty sums assumed to be earned by the various members of the family, including Rs 10 per mensem by an old woman who pounds paddy and sells rice. Excluding this item the estimated income comes to Rs 510 and some of the other items of receipt appear to have been also over-estimated.

(True Extract)

Recommendation
Assistant Secretary

To The Secretary to Government, Revenue Department
Collector of Madras. With 18 Enclosures

30-4-97

$\frac{D}{4}$ 1,000-20-2-96.

M Cometan

REVENUE DEPARTMENT.

C No. 3606

Confid No 41.

From Board S.R.

Dated 29th April 1897.

Mr Mr. Mr. Mr.

FOR ORDERS.

The Board sends up for the order of Govt a case in which an income tax assessor has been appealed to the Board from the decision of the Collector of Madras acting as a Commissioner under the Act.

The history & facts of the case are as follow

After enquiries made by an Inspector upon an anonymous petition which gave the petitioner income at Rs 159-4-0 per mensem, the petitioner was taxed 10 lbs. He objected to the Collector. Who after receiving a detailed report from the Inspector informed the Board. The substance of the Inspector's report was as

While the Deputy Collector
based his decision, was that

FOR ORDERS.

- (1) Petitioner got 6 ^{rent} ~~th~~ per month from
3 bazaar — ~~18 Rs. per m~~ 72 Rs. per annum
- (2) Petitioner got 6 ^{rent} ~~th~~ per month from
a fourth bazaar — 72 Rs. per annum
- (3) Petitioner got 3 Rs. per month for
letting part of his dwelling house — 36 Rs. per annum
- (4) The part of the house owned
& occupied by petitioner was worth
50 Rs. per month [say 5] i.e. 5 x 5 x 12 or 50 Rs. per annum
- (5) Petitioner's son earned 15 to 20 Rs.
by keeping a small bazaar (say 15 Rs.) — Rs. 180 per annum
- (6) Petitioner sold ^{rice} ~~at his~~ ^{at his} own
house & got thereby 10 or 15 Rs.
a month (say 10 Rs.) — Rs. 120 per annum
- (7) Petitioner also did plumbers
work.

The total income thus estimated
comes to 530 Rs. per annum & wages
earned as plumber.

Petitioner adduced no evidence.
Subsequently Petitioner ~~afforded~~
put in a revision petition
to the Collector of Madras.
When examined by the
Collector he ~~submitted~~
~~himself~~ about whether
first said that his family
was divided but had to admit

that he & his brother were
divided & not he & his son.
The Collector directed the
Talukdar to enquire into
the matter and the
Talukdar did so & reported
that petitioner got (a) 15 Rs. a
month from rent of toddy
shops & bazaar (b) 20 Rs. a
month from his son's
business (c) 10 Rs. a month
from the paddy ground in
& selling of his sugar-cane
(a widow) (d) 10 Rs. per month
by doing plumbers work.
Total 640 Rs. or 630 excluding
municipal tax on rental.
The Collector accordingly
dismissed the revision
petition. It may be seen
also that the petitioner
swore under oath that
he owned no bazaar.

The Board is not
satisfied that the petitioner's
income exceeds Rs. 500.
However, definite reason
is given except that "the
estimated income is made
up of a number of petty

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read C No 3606

Sery
fro.

Dr 11/5/97

G.O. no 2357 of 11 May 1897
Government agrees
with the Board and
accordingly directs that
the assessment made
in the case of the petitioner
~~Theagaraya~~
~~Theagaraya~~ Chetty be
cancelled, and that the
tax, if levied, be refunded.

To the Bd of Rev CR
copy abstract & order
11/5/97

Ull
8/5/97

11/5/97

sums assumed to be earned
of the various members
of the family including
Rs 10 per mensem for an
old woman who pounds paddy
& sells rice.
+ It is reported that the
figures are based on
local inspection & supply
Ull
7.5.97
+ This is another record
Ull
7.5.97

The matter has been
enquired into by the local
Mun. Petitioner adduced
no evidence to rebut
their reports and has
shown himself to be un-
reliable. I submit that
it is impossible for Govt
Mun to prove right
assessment and that, if
the principle underlying
the general remarks of
the Board is to be approved.

As far as the present number
of 500th assessments I do not think this is a case
under Part IV of the Act for as most 500th assessments
should be set aside. Country though they proceed on
all through the country. mention estimate. This
Ull
7.5.97
This is a very different complaint
to this case. The U. is right
and the case is cancelled.

11/5/97

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189 ,

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LETTER OF GOVERNMENT.

STATEMENT WITH DITTO

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