

# Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. <sup>4487</sup>~~4387~~

DATED 26.12.1897

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[Despatch Abstract.]

*Sanctioning the refund of income tax  
amounting to Rs 24-6-7 applied for by J. R. M.  
Tharimappa Chetty of Renakottai, Madurai Dist*

# BACK PAPERS.

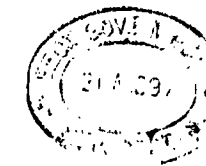
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# Revenue (1897) Department.

CURRENT No. 7234



See

Order wise

4487 d/26 Aug-97  
626/8/97

From

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

Meis. No. 3511

The refund of income  
tax amounting to Rs 24-6-7  
applied for by J.R.M. Thinnappa  
Chetty of Devakottai is sanc-  
tioned.

Dated 14<sup>th</sup> August 1897

Received

Registered

Enclosures

Spare copies

It is presumed that the terms  
of the composition deed executed by Thinnappa  
Chetty in 1895-96 cover the income derived by  
him as proprietor of the factory in question.

Sh. Board of Rev. 126/8/97  
Acct. General. (A & O) 220  
enc.

SUBJECT.

Submitting to Government  
with remarks, letter from the  
Collector of Madras requesting

The paper is evidently sub. Sanction for the refund of  
mitted for orders with reference Rs 24-6-7 applied for by  
to G.O. no 2326 wise d/ 12<sup>th</sup> May J.R.M. Thinnappa Chetty of  
1897. As no principle is involved Devakottai  
in the application it is presumed  
that it need not be circulated to the Hon.

10/8/97  
24-VIII-97

P.T.O.

The question is as follows.

The collector was dealing with the objection petition of a firm constituted of "A B C etc. C it is said has compounded for the tax." C claims exemption for his portion of the profits of the firm. The collector was not allow the assessment of the firm but told C to apply for refund of the portion of the firm's tax which was calculated on his share of the profits. This course is unobjectionable were it certain that the composition deal entered into by C covered his income arising from his connection with this firm A B C etc.

The vague phrase "has compounded for the tax" throws no light on the point. The matter is one of some importance. For these clerks often treat (1) on their own as say X and Y and also partners in firm Y & Z. They compound in their capacity as X or return of income from their share as X and then endeavour to cut off the tax on their share of the profits of Y & Z. I have known several

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cases where such objections have been allowed as valid & submit wrongly.

Perhaps the collector & the Board have been to have ascertained the point, but it is submitted they should have distinctly stated that the composition does not cover the income from the firm. These matters are however apt to be treated as routine.

10/6  
21/1/99

(True Copy)

Resubmitted to  
without forwarding

(Signed) S.T. Munimayya  
For Collector

Stating that they have been assessed to a tax of Rs 415-0-5 on an income of Rs 15,737 (their demand) and praying that the tax may be remitted as they were assessed independently.

\* \* \* \* \*

The exception is the 2<sup>nd</sup> petition who has compounded for the tax for three years. I cannot alter the assessment of the firm on his account but application should be made at the end of the year for a refund of the amount on which tax will have been levied twice.

(True Extract)

Number

Date of petition

Name and Residence of Petitioner with no in Register No. 1

Particulars of petition

Decision with grounds and date

Remarks.

54 8<sup>th</sup> January 1897.

M. H. R. S. R. Ramaswamy Chetty may have been S.R. M. S. Subra Manian Chetty of Beavertai Neghinysteri



Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 14<sup>th</sup> August 1897.  
Mis No. 3511.

Read the following letter from the collector of Madurai Reference on Current No. 1500 of 97 dated 31<sup>st</sup> July 1897:-

"I have the honor to state that J. R. M. Shinnappachetty, M. A. R. A. R. Ramanathan Chetty and 4 others of Devakottai were assessed as a firm in 1896-97 to a tax of Rs 415-0-5 on the income derived by them from the loan of Rs 170,000 given to Pandoraisami Devay of Ramnad. Shinnappachetty's share in the firm was Rs 10,000. In disposing of the objection petition put in by the said individuals, it was pointed out that Shinnappachetty, one of the partners of the firm, had compounded for the tax for 3 years beginning from 1895-96<sup>+</sup>, but as the assessment of the firm could not be altered, I ordered that Shinnappachetty might apply after the close of the year for the refund of Rs 24-6-7 being the tax payable

Did the compounder  
decide his  
income as a  
partner of this  
firm?

The firm was  
not assessed  
for 95-97.

able by him on the income derived from  
the 10,000 which was his share of the capital.  
Thinnappa chetty accordingly paid his share  
of the tax and has now put in an application  
for the refund of the amount.

Under the circumstances stated, I request that  
the Board will be pleased to sanction the same  
under Board's Proceedings No. 202 dated 24<sup>th</sup> May 1897. H.C. not  
to be sent to Govt.

2. An extract from the order on the objection  
petition No. 54 of 1896-97 referred to above is  
enclosed."

### Resolution

Submitted to Government with the  
recommendation that the refund applied for  
may be sanctioned.

(True copy and extract)

Enclosed  
Assistant Secretary.

To  
The Secretary to Government,  
Revenue Department.

"Collector of Madras.

24  
19/5/97

When given for copying \_\_\_\_\_  
When copied \_\_\_\_\_  
When examined \_\_\_\_\_  
When signed \_\_\_\_\_

189

READ AGAIN G.O., No.  
189

DATED

CURRENT No.

ENCLOSURES TO G. 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.

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