Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 4487 ~~4389~~

DATED 26 Aug 97

[Despatch Abstract.]

Sanctioning the refund of income tax amounting to Rs 24-6-7 applied for by V. R. M. Thenniappa Chetty of Devakottai, Madura Dt

BACK PAPERS.

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

FURTHER PAPERS.

~~G.O.~~	No.	Department.	Date.	G.O.	No.	Department.	Date.
860 497							

Revenue (1897) Department.

CURRENT No.

Secy

Order misc no ~~4487~~ 4487 d/26 aug 97

Lpn 26/8/97

The refund of income tax amounting to Rs 24-6-7 applied for by I.R.M Shinnappa Chetty of Devakottai is sanctioned.

It is presumed that the terms of the composition deed executed by Thinnappa Chetty in 95-96 cover the income derived by him as partner in the firm in question

Sec. 1-9-97 to
Sec. Board of Rev. 1st 26/8/97 Misc 3511/97 Q & O
" Accl. General. (A & O)
Encls

The paper is evidently submitted for orders with reference to G.O. no 2396 misc dy 12th may 1897. As no principle is involved in the application it is presumed that it need not be circulated to the Hon.

Form 24.VIII.97

P.T.O.

From

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

Mis. No. 3511

Dated 14th August 1897

Received

Registered

Enclosures

Spare copies

SUBJECT.

Submitting to Government with remarks, letter from the Collector of Madura requesting sanction for the refund of Rs 24-6-7 applied for by I.R.M. Thinnappa chetti of Devakottai

Number	Date of petition	Name and residence of Petitioner with reference to Register No.	Purport of petition	Decision with grounds and date	Remarks.
54	8th January 1897.	M. S. R. S. R. Ramanathan Chetty of Ramanathan Chetti Street, Negapatam.	Stating that they have been assessed to a tax of Rs 415-0-5 on an income of Rs 15737 (their Income) and praying that the tax may be remitted as they were assessed independently.	* * * * * * * The exception is the 2nd petitioner who has compounded for the tax for three years, I cannot allow 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) (Signed) S.T. Shanmugam Pillai for Collector.	

(True Copy)
Executive Committee
Assistant Secretary

8/1/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

the question is as follows.

The Collector was dealing with the Assessment petition of a firm consisting 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 bids 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 but it is certain that the composition deed entered into by C covers his income arising from his Connection with the firm A B C & Co. The vague phrase "has compounded for the tax" throws no light on the point. The matter is one of some importance. For there Chetties often trade (1) on their own a/c as say X and also partners in a firm Y & Z. They compound in their capacity as X on returns of income from their trade as X and then endeavour to buy off the tax on their share of the profits of Y & Z. I have known several

* Cases where such objections has been allowed as valid I submit wrongly.

Perhaps the Collr & the Board may be invited to have ascertained the point, but it is submitted they should have distinctly stated that the composition deed does & does cover the income from the firm. These matters are however often to be treated as routine

Init
21/1/97

REVENUE BOARD OFFICE
MADRAS.

Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 14th August 1897.

Mis No. 3511.

Read the following letter from the Collector of Madura Reference on Current No 1500/M7 of 97 dated 31st July 1897:-

"I have the honor to State that T.R.M. Thinnappachetty, 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 Pandidoraisami Devar of Ramnad. Thinnappachetty'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 Thinnappachetty, one of the partners of the firm had compounded for the tax for 3 years beginning from 1895-96, but as the assessment of the firm could not be altered, I ordered that Thinnappachetty might apply after the close of the year for the refund of Rs 24-6-7 being the tax payable

Did the consortium declare his income as a member of this firm?

? The firm was not assessed for 95-96

payable by him on the income derived from the ₹ 10,000 which was his share of the capital. Thimmappa 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 № 202 dated 24th May 1897.

2. An extract from the order on the objection petition № 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)

Assistant Secretary.

To

The Secretary to Government,
Revenue Department.
" Collector of Madura.

19/8/97

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

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

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.—
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