

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 637

DATED 4th Feb 1897

[Despatch Abstract.]

Informing M. Kuppaswami Pillay, Agent for a latter Kottai-chetty's firm in Madras that the Govt sees no reason to interfere in the matter of his petⁿ appealing against the income tax assessed on his ~~to~~ principal by the Collector of Madras.

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 (1896) Department.

CURRENT No.

No 221.

Order R.

The Board is requested to submit for the information of the Collector a copy of the report referred to in para 1 of its Prop no 4840 of 22nd Nov: 1896, which is required for the connection with the same.

For Lt. Genl
19th Decr 96

To

The Board of Rev: Sep Rev:

17. XII 96

Dec. 21-12

From
L. Rupan Swami Pillai
Agent White firm of M.R.M.
Munusappa Chetty.
Coal merchant Street
No. Black Town
Madras.

Dated no date

Received 14 — 12 — '96

Registered 16 — 12 — '96

Enclosures

Spare copies

SUBJECT.

Requesting that the orders passed by the Commissioners and the Bd of Rev may be reversed and that the income tax paid by him for 1896-97 may be refunded.

17.12

8th December 1896
Madras

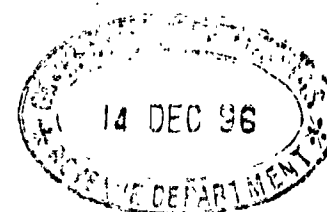
BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

To



The Right-Honorable His Excellency the
Governor in Council
Fort St. George
Madras

PETITION
The humble appeal petition of: K
Kouppurammy Pillai agent to the firm of M-R-M-A-
Mourugappa Chetty carrying on business in No. 31 Coram merchant
6097 Street Black Town Madras.

REVENUE DEPT

Most Respectfully Sheweth:—

- 1 — That the imposition of Income Tax for the year 1896-97 on the name of M R M A Mourugappa Chetty who is the Principal of your Excellency's Petitioner and who is a permanent resident of the foreign state of Pudukkotta is against the provisions of Income Tax now in force.
- 2 — Even granting that the Income Tax may be imposed on the said my principal your Excellency's Petitioner humbly begs to submit that no business was carried on and that the business was closed by December 95 and that only the outstanding due to the firm were collected in the year in question.
- 3 — That your Excellency's Petitioner appeared before the Commissioner of Income Tax on the date fixed for hearing and applied for an adjournment in person on reasonable grounds, while so the commissioner on the very said date has rejected the Petition and also has confirmed the assessment stating that the Petitioner failed to appear in person.
- 4 — That thereupon your Excellency's Petitioner appeared to the Board of Revenue against the said orders of the Commissioner and the Board passed a proceeding No. 4840 dated 22-9-96 declining to interfere with the said order and stating that your

your Excellency's Petitioner is liable for Taxation in as much as he collected
outstandings during the year in question -

5 — Your Excellency's Petitioner humbly begs to submit
that Tax had already been paid on the Income of the amount of
said outstandings in the year before that -

6 — Your Excellency's Petitioner begs to submit that it is
unjust that tax should be levied twice over on the same amount
while your Excellency's Petitioner has derived no profits whatever
on the said outstandings.

7 — Your Excellency's Petitioner begs to submit that he
does not carry on ready money dealings; that he carries on
business by buying and selling goods for profit and that the
outstandings due to his firm are in the matter of goods sold to
merchants and that consequently he would realize the whole
amount of outstandings in cases wherein the merchants are
solvent and only a dividend in cases in which merchants be-
come insolvent and that he further begs to submit that no
Interest or Profit are got on those accounts.

Your Excellency's Petitioner therefore prays
that after perusing all the Records herewith submitted the
Honorable Government may be pleased to reverse the orders of
the Commissioner and the Board of Revenue and direct
refund of the Tax of Income Tax paid by him for 1896-97 -

Over my D. B. G. J. J. J.
16/10/97

(signed) H. Huppusamy Pillai
Agent

Revenue (1897) Department.

CURRENT No.

From *The Secretary to the
Commissioner of Salt
alkali and Separate
Revenue.*

Routine No. 37

Dated *7th January 1897*

Received *15th*

Registered *16th*

Enclosures /

Spare copies

SUBJECT

*Forwarding to Government
Copy of the Madras col-
-lectors report read in
Board's Proceedings No. no
4840 dated 22nd November
1896.*

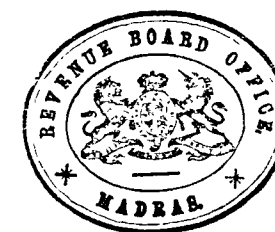
Order

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.



Proceedings of the Board of Revenue

(Separate Revenue),

Dated 7th January 1897.

Order No. 37

Read official memorandum from
Government, Revenue Department
no 220 dated 19th December 1896

Resolution

Ordered accordingly.

(For Extract)

Emmanuelliott

Assistant Secretary

To The Secretary to Government
Revenue Department with a copy
of the report of the collector of Madras

2/382 14/1/97

C No.^s 9215 of 96
399 of 97

From one Kuppaswami Pillai
& the Board of Rev: Sep Rev:

The Hon: Mr Bliss C. Es.

Dated — 7-1-1897.

FOR ORDERS.

These papers relate to a second appeal presented to Govt by one Kuppaswami Pillai, Agent to a Nattukolla Chetty's firm, against the decision of the Board of Rev: passed in Nov: last declining to interfere in the matter of the income tax levied from him by the Collector of Madras during the current year.

2. The Appellants' main contentions are

(1) that as his principal is a resident of Pudukkotta his income in Madras should not be taxed

(2) that if it is taxable, the procedure adopted in assessing him during 1896-97 was wrong as the firm closed its business

in

C-29/1/97.
R-7/1/97.

Decr. 1895 and what was actually collected during the year (what year it is not clear) was only outstandings

(3) that it is unjust to lay an item like outstandings the collection of which is precarious and which were already laid in the previous year.

(4) that the Compt without giving him sufficient time for the production of accounts rejected his petition

2. The Collector's report on the petition to the Board will be found in the Compt. cover dated with C. N. 399 of 97 and it will be seen therefrom what the law was laid on the actual amount of the income derived by the firm in 1895-96 by the sale of crackers

(2) that the firm is likely to continue business during the current year but that if it does not it is open to it to apply for abatement at the end of the year, and

(3) that the Agent was given sufficient time to produce his accounts and more time was apparently asked for

FOR ORDERS.

The assessment was made in the manner prescribed by section 15 of Act II of 1886. The pet. made default in appearance before the Commissioner of Income Tax & deserves no consideration, more especially as he can ultimately obtain an abatement under section 33 if his principal business has really stopped.

I think
Para IV of C. pet. rules also applies; the pet. is an agent in Madras of the assessee. - It is however perhaps to stop further correspondence by passing an order refusing to interfere

28-7-97

The Compt was 11 a.m. pet. says he gave a pet. for advertisement to the Collector at 10.30 a.m. but he did not like the trouble to wait & see the Collector in person at 11 a.m. as required by the rules & must pay the penalty of his default

28-7-97

merely for the fabrication of false accounts.

The Appellant's first contention which is, in the face of it, as unreasonable does not seem to require any notice.

The following order is accordingly submitted for approval

Order misc. no. 6374 of 7th July 1897.
The Compt sees no

reason to interfere in the petitioner's behalf.

28-7-97

The Pet. will sue
Board of Rev. & Res.
with Compt. Compt. report

Chap. IV of the Act provides the revision procedure. I do not find power given to the Local Board to interfere under the Act in particular cases any where in the Act. But only in the interests but for this reason also the petition is rejected.

28-7-97

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

189 .

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 DUTTO

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.