Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 2060

DATED 11th May

[Despatch Abstract.]

Declining to interfere on behalf of C. Lakshmanna of Guntoor in Kistna Dist., praying that the income tax imposed on him may be reduced in proportion to his income.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
C No. 5093.							

0/18 4,000—19-7-97.

Revenue (1898) Department.

CURRENT No. 2958.

Mis. No. 2060 of 11.5.98.

Endorsement ~~Order~~

The Govt sees no reason to interfere on the petitioner's behalf.

KD 6/5/98

2. The action of the attention with to drawn to the fact that taxation varies thereby taken on the enclosed documents

Mr. Bo 10/5/98

To

The petitioner (1 cert.)
The Board of Rev (S.O.) with the petition & the original (to be returned).

Desp. 14.5.98

From

Chinnakurti Lakshmanna & Guntoor
Guntoor Taluk
Kistna District.

No.

Dated 12 April
Received 19 "
Registered 19 "
Enclosures 8
Spare copies.

SUBJECT.

Praying that the income-tax imposed on him may be reduced in proportion to his income.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 98/98

To the Collector of Galle.

Petitioner's petition and enclosure through the Petitioner.

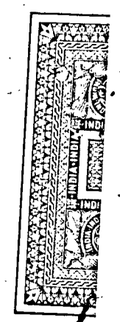
Copy of the Collectors decision on the Income tax revision petition filed by Chamakkutty Lakshmanan of Gurutter dated 27.12.97

Petitioner sets forth no good grounds for interfering with the finding of the Sub Collector. He filed some accounts, which the Sub Collector regarded as unreliable and examined five witnesses of whom he was one and another was his gumasta: the others had no special means of knowing his affairs. Neither he nor the gumasta could explain the falling off in his income which they alleged, and it is pretty evident that his income was not less than in the previous years, the figures of which were repeated. The payment of a cheque drawn upon him does not prove loss: it is a most common mercantile transaction. I see no reason to interfere.

I dismiss this appeal.

Victoria Collector's office
Marcelis Fatage
Date 2-2-98

H. Williams
3.2.98
for Collector



BIBLIOTECA NACIONAL

FOR COPIES ONLY

TWO ANNAS

INDIA

The Sub-Collector's office Vellore 1897-98

No.	Date of petition	Name & residence of petitioner with No. of petition in Register of assessment	Purport of petition	No. & date of summons & order
1	2	3	4	5
62	17.11.97	Chinnakurty — Lakshmanna of Gudur	Taxes Rs 156 4-0 Sales that his income from Commission — Kerosene oil & godown rents & interest last year Rs 1987-137 Prays for reduction of Cess	28 5-

Extract from the Objection petition Register of

FOR COPIES ONLY

TWO ANNAS

INDIA

17-12-97

Copy of order on petition for reduction of Assessment

No.	Date of petition	Name & residence of petitioner with No. of petition in Register of assessment	Purport of petition	Date summoned in person by Peon & date of examination & decision
1	2	3	4	5
			Decision with grounds and date	
			6	7
			1 Petitioner objects to his assessment on an income of Rs 6000 on the ground that person he gets only about Rs 3000.	Deponent is (Sd) T. Adkfield Asst Collector
			2 He has produced certain accounts which do not appear to me unquestioned & a hundi drawn in favour of alleged losses in indigo by a Co-Company firm. The hundi & the receipt shewing that he has paid it, are both unstamped, & I distrust them.	
			3 He has called his own gumasta & 3 other witnesses who confirm his very generally	
			4 He has not shown or attempted to show any reason for the fall in his Commission in any specific way.	
			5 I do not consider that reason has been shown for reduction. I Confirm	
			(Sd) T. Adkfield Asst Collector	
			(True extract)	

Chinnakurty —
Connections 3
Total Connections 3
Which K. Chinnamalai Company

447 6-12-0
8 6-12-0
2 2-4-0
25-12-0

2760
5093

18 Nov 98 HJK

RECEIVED

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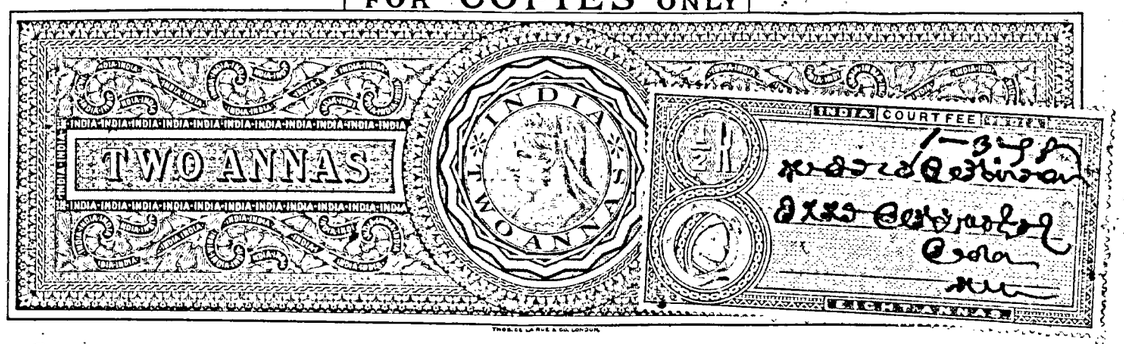

Chinakutty Laxmanna

Petitioner

I got Rs 292- 1-3 by interest last year. I got Rs 2667 by Commission on Cotton (grain) trade. I was taxed the same last year I got Rs 65- by Kerosine oil & godown rent Rs 87 and in indigo I lost Rs 500 & in Bengal gram lost Rs 277. My Gumasta is paid Rs 156-0-0 & Sundry expenses Rs 100. Goods are not brought as much as last year. The villagers are buying cotton for 1896-97 that is all I got. I produces hundis for indigo loss. It is paid The hundi is for loss on gram I have no Witness.

Corrections

Total Corrections

Copied by K Hanumanulu

Compared

(Sd) F Goldfield

Asst Govt Advocate

(Interpreter)

6-12-97

6-12-97

24-12-97

25-12-97

Advocate

Received

K.A.R

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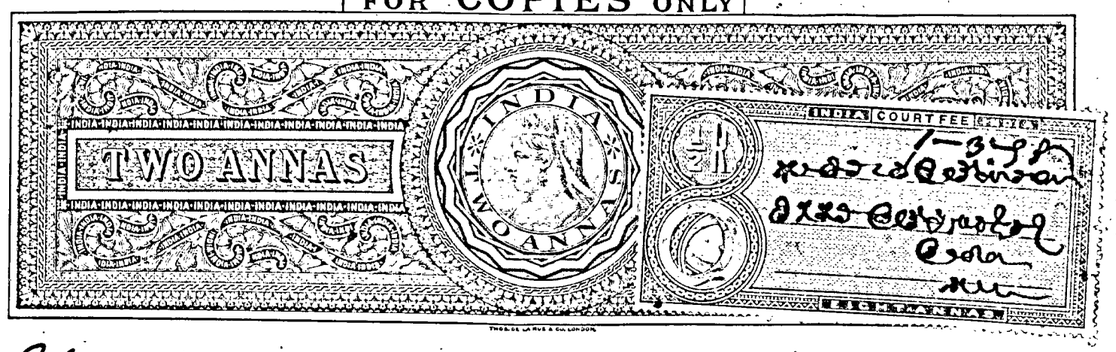

Chinakutty Laxmanna

On affirmation Petitioner

I got R292- 1-3 by interest last year. I got R 2667 by Commission on Cotton (grain) trade. I was taxed the same last year I got Rs 65- by Kerosine oil & godown rent R37 and in indigo I lost Rs 500 in Bengal gram lost Rs 277. My gumasta is paid Rs 156-0-0 & Sundry expenses R. 100. Goods are not brought back - much due to leftover. As villagers are buying after Sept. 1896-97 that is all I got. I produces hundis for indigo loss. It is paid The hundi is for loss on gram I have no witness.

Corrections

Total Corrections

Corrected K Thanimanikam

Compared. Rs

(Sd) T Goldfield

Asst Collr (Inwards)

6-12-97

6-12-97

24-12-97

25-12-97

Acting Asst Collr

8

3

2768
5093

Loomis KAR

OW 1157
4-12-57

[illegible]

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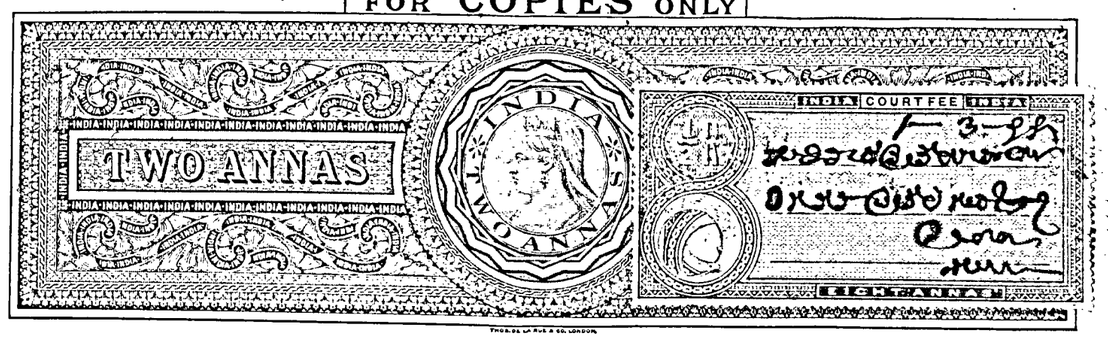

Chouta Venkalaratnam.

On affirmation 1st petitioners' witness.

I am petitioners' Gumasta. He got Rs 200 odd by interest. He got Rs 2 to 3 odd by Cotton & grain trade. He got about Rs 60 by Kerosene. He got Rs 57 by godown rent. He ~~brought~~ by indigo & Bengal grain. I can't say ~~without looking at~~ the results. The factories at Narasaraopet & Sattenapalli which has reduced his trade. Our dealings are on that side. & they go to the factories.

[illegible]

(Sd) T Dolapiella
Approller
(Jewelry)

Cross Exn
Total Connection
Clerk & Accountant
Company

Asstd clerk

OW 6-12-57
6-12-57
11-12-57
28-12-57

8

4
2768
15093

by lords KJR

OP 1153
4-12-97

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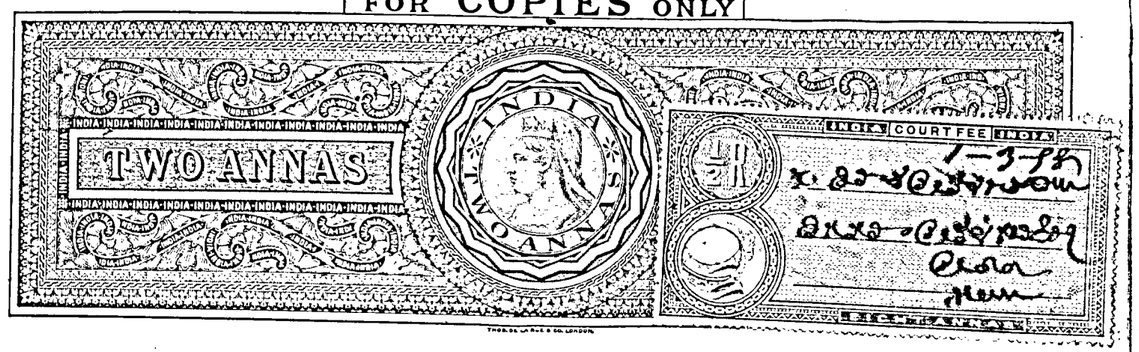


Maddu Venkatarabnam
on affirmation 22 petitioners witness
I know petitioners. I have a retail shop.
I pay Rs 15 tax. By Commission trade he gets
about Rs 2000 a year. By interest he gets nothing.
He borrows money from others. He advances money
for goods required

Ag Sub Collector
(True Copy)

Corrections

Total Corrections

Office Head Assistant
Compared

Agt & Clerk

6.12.97

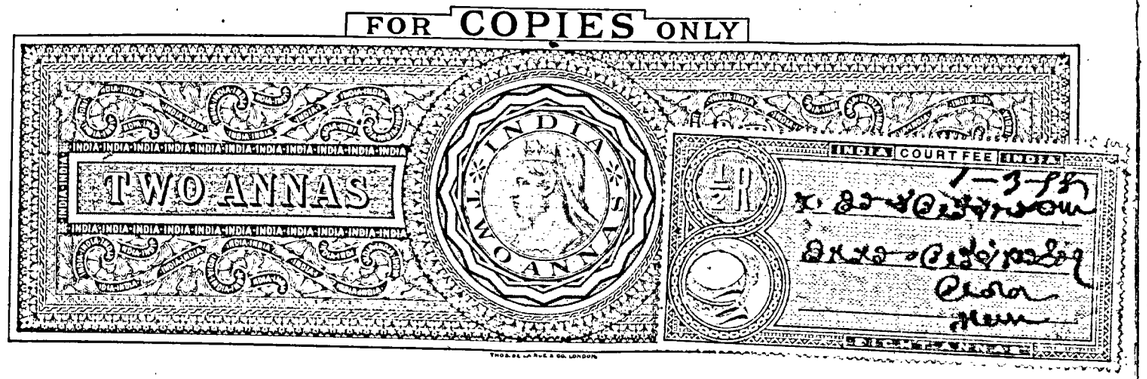
6.12.97
20.12.97
25.12.97

8
5
2968
5093

52 Words

O.S. 1153
4-12-97

FOR COPIES ONLY



Maddu Venkatarathnam
on affirmation 22 petitioners witness
I know petitioners. I have a retail shop.
I pay R 18 tax. By Commission trade he gets
about R 2000 a year. By interest he gets nothing.
He borrows money from others. He advances money
for goods required

Mg Ct Hd Clerk
(Sd) T D Clerk
Asst Collector
(Translator)

Corrections:

Total Corrections

Asst Clerk

Official Translator
Canara

6.12.97

6.12.97
24.12.97
28.12.97

8
5
2968
5093

52 Words

Or Cr 1154

4-12-97

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[illegible]

[illegible]

[illegible]

[illegible]

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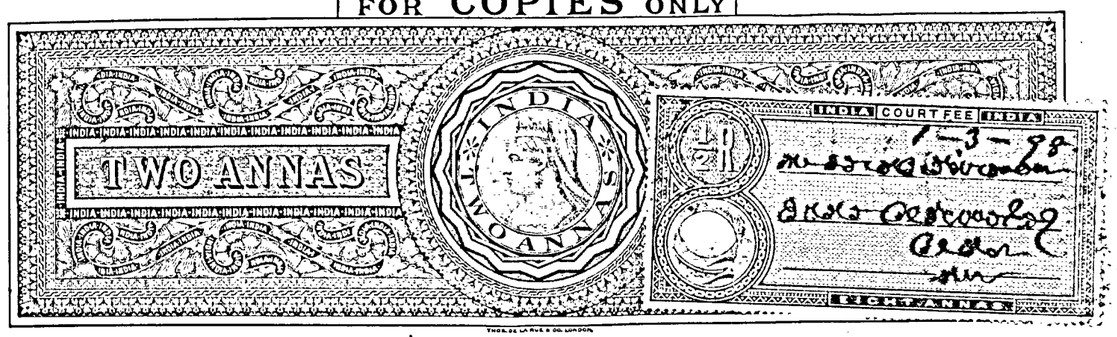

Jadepeelu Malli Kharajuna Rau

3rd witness on affirmation:

I Knew petitioner I was Chairman of the Council for ~~2 or~~ 7 or 8 years ~~ago~~ He ~~appellant~~ Several times as appellant as Councillor. He is now an elected Councillor I don't know what he gets by interest or by trade. I only know by hear say. I can't say that he is prosperous than he was. He is an honest man. He is one of the ordinary merchants and is now rising in importance

(Sd) J Malli Kharjuna Rau

(Sd) F Oldfield

Asst Collr

(Exn Closed)

Corrections (if any)

Total Corrections (if any)

Copied by K H Ammanulla

Compared by

Asst Clerk

[illegible] 6.12.97

6.12.97

24.12.97

25.12.97

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Issued. K.H.R.

0—2—0

O 1155
4-12-97

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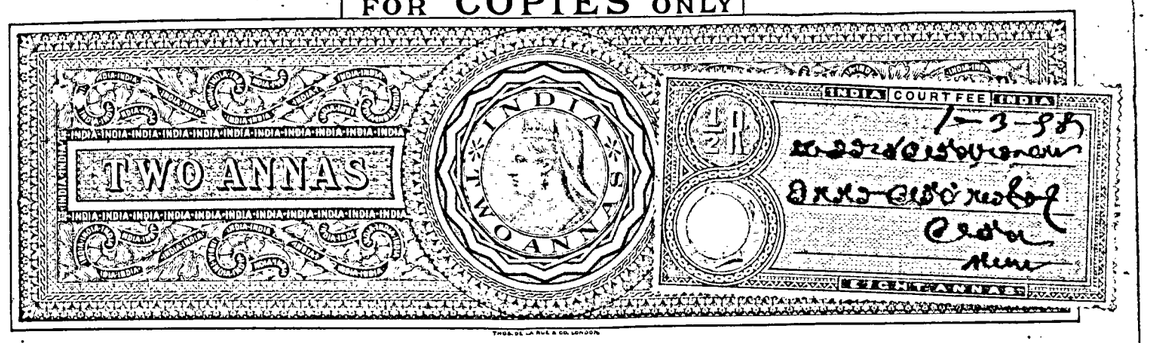

Chegu Venkatappaiah

on affirmation the petitioner's witness

I know petitioner: I deal with him. Chegu Subbaraya Setti is my brother. Petitioner gets Rs 2000 by interest. By trade and commission he gets about Rs 3,000. I never saw his accounts. I know by hearsay only

Sd/ Chegu Venkatappaiah

Before me

Sd/ T.D. Patil

Dy Sub Asst Commr

(Tumkur)

Correction 1

Total Corrections 1

Advocate

Copies by Krishnamachar

Company.

6-12-97

6.12.97

24/12/97

8 — 25-12-97

12-68
1893

50 Wrs KHR

0-2-0

1156 - 4-12-97

5,000—15-5 97)

REVENUE BOARD OFFICE MADRAS.

Proceedings of the Board of Revenue

(Separate Revenue),

No. 963

Dated 11th March 1898.

Read petition from Chinnakutty Lakshmayya alias Lakshmamma of Guntur, dated 1st March 1898.

Resolution.

The petitioner is informed that his case having been decided by the Collector acting as Commissioner under Section 27 of the Income Tax Act is not open to further revision by the Board.

(True extract)

Ag. Assistant Secretary.

To,

The Petitioner, with enclosures returned.

RS 14/3/98

8 2910 5093

1898.

Board of Revenue

(Separate Revenue),

MADRAS.

CHIEF SECRETARY
17 APR. 1898
GOVERNMENT OF MADRAS

To

Chunnakuty Lakshmayya
alias
Lakshmanna of
Guntur.
Kistna Dt

This No. 963.

Proceedings,

Dated 11th March 1898.

No. of Enclosures.

Subject.

Informing Chunnakuty Lakshmayya alias Lakshmanna of Guntur that his case having been decided by the Collector acting as Commissioner under section 27 of the Income Tax Act is not open to further revision by the Board.

CHIEF SECRETARY
17 APR. 1898
GOVERNMENT OF MADRAS

PETITION

L 1898

The Government of Madras

The humble appeal of Chunnakuty Lakshmanna of Guntur, Guntur Taluq, Kistna District

May it please your Excellency

That the appellant most humbly begs to prefer the appeal for the following among other reasons

1 Though there is no appeal in the income tax cases before your Excellency, yet the case of the appellant is such as deserves the interference of your Excellency.

SECRETARIAT
19 JAN 23
REV. DEPT.

2 He has been highly taxed in spite of the best evidence produced in his behalf

3 He proved satisfactorily that there is fall in his trade & that he is an honest man, which shews that his accounts cannot be open to suspicion.

4 The accounts he produced are in well bound books, correctly & clearly kept. The writer of the accounts gave evidence (1st wit).

5 The figure of the interest which is said to have been gained by the appellant is on its face a great exaggeration. It is about Rs

1898.

Board of Revenue

(Separate Revenue),

MADRAS.

CHIEF SECRETARY
17 APR 1898
GOVERNMENT OF MADRAS

To

Chunnakutty Lakshmayya
alias
Lakshmanna of
Guntur.
Kistna Dt

His No. 963.

Proceedings,

Dated 11th March 1898.

No. of Enclosures.

Subject.

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PETITION

L 1898

The Government of Madras

CHIEF SECRETARY
17 APR 1898
GOVERNMENT OF MADRAS

The humble appeal of Chunnakutty Lakshmanna of Guntur, Guntur Taluq, Kistna District

May it please your Excellency

That the appellant most humbly begs to prefer the appeal for the following among other reasons

1 Though there is no appeal in the income tax cases to your Excellency, yet the case of the appellant is such as deserves the interference of your Excellency.

SECRETARIAT
19 APR 1898
REVENUE DEPT.

2 He has been highly taxed in spite of the best evidence produced in his behalf

3 He proved satisfactorily that there is fall in his trade, & that he is an honest man, which shows that his accounts cannot be open to suspicion.

4 The accounts he produced are in well bound books, correctly & clearly kept. The writer of the accounts gave evidence (1st wit).

5 The figure of the interest which is said to have been gained by the appellant is on its face a great exaggeration. It is about Rs 200

6 The income of other sources is said to have been Rs 4000 nearly; whereas, as proved in behalf of the appellant, his income on the whole is about Rs 2000-...

7 The estimation of the appellant's income is not a correct one, but a mere presumption; whereas what is said by the appellant is supported both by documentary & oral witness

8 When the party is really aggrieved, what he has to do?
1 He has no other course than appealing to your Excellency, who has got the supreme power of shewing relief.

9 In all these circumstances, the appellant most humbly implores your Excellency's mercy to be pleased to call for the record of the case & to reduce his tax in proportion to his income. He has ventured to place the matter before your Excellency, since he has not met with justice in the lower courts for the last 2 or 3 years.

For such an act of kindness
he begs to remain
Your Excellency's most dedicent
& humble servant.

12-4-98

× [illegible]

Petition from Chinnakurti Lakshmana
of Guntur dated 12th April 98.
(C. No 2968)

To Secy:.

The Petitioner was assessed to Income tax on an income of Rs 6000 He petitioned the Sub Collector of Guntur, who acting as Commissioner under Section 27 of Act II of 1886, confirmed the assessment. The Sub Collector stated "He (petitioner) has produced certain accounts which do not appear to me unquestioned and a hundi drawn on account of alleged losses in indigo by a Coconada firm. The hundi and the receipt showing that he has paid it are both unstamped and I distrust them.

" He has called his own gumasta and three other witnesses who confirm him very generally.

" He has not shown or attempted to show any reason for the fall in his commission in any specific way.

" I do not consider that reason has

C 7/5/98.
11/5/98

1998
REGISTERED
Number No. 9
Current No. 5093

Petition from Chinnakurti Lakshmana of Guntur dated 12th April 98.
(C. No 2968)

—

To Secy:.

Mr Petitioner was assessed to Income tax on an income of Rs 6000. He petitioned the Sub Collector of Guntur, who acting as Commissioner under Section 27 of Act II of 1886, confirmed the assessment. The Sub Collector states "He (petitioner) has produced certain accounts which do not appear to me unquestioned and a hundi drawn on account of alleged losses in indigo by a Coconada firm. The hundi and the receipt showing that he has paid it are both unstamped and I distrust them.

" He has called his own gumasta and three other witnesses who confirm him merely formally.

" He has not shown or attempted to show any reason for the fall in his commission in any specific way.

" I do not consider that reason has

E 7/5/98.
T 10/5/98.

1398

DISPATCHED

No. 9

Dated 5098

has been shown for the reduction?
2. The petitioner now appeals to Govt against the above order and requests that the records of the case may be called for and the tax reduced in proportion to his income.
3. Submitted that there is no reason ~~may be made to~~ for interference
4. Please see a draft order submitted on the back of the current.

KO
6/5/98

8/4/1978

1978

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

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

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .. .. .. A A A A A A A

LETTER OF GOVERNMENT.

D

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

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