

5,000-5-5-92

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 2060

DATED 11th May

[Despatch Abstract.]

Declining to interfere on behalf of C. Lakshmananna of Guntur in Krishna 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. 2758

From

Chinakurti Lakshmanappa
Guntur
Guntur Taluk
Kistna District.
No.

Dated 12th Apr.

Received 19th

Registered 19th

Enclosures 8

Spare copies.

SUBJECT.

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

Mr. No. 20608/11.5.98.
Endorsement
Order

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

KD
6/5/98

2. The action
11th attention
with the
down to
the fact that
action seems
to have been taken on
the unstamped documents
produced by the petitioner
Bo
10/5/98

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

Desp.
11.5.98

1/1
1948

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

no 86/98

To Petitioner's enclosure through the Collector of
Guntur.

Copy of the Collector's decision on the income
tax revision petition filed by Lohamakurty.
Lakshma^{ma} of Guntur 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 year, the figures
of which were repeated. The payment of a
hundi drawn upon him does not prove
loss: it is a most common mercantile
transaction. See no reason to interfere.
I dismiss this appeal.

District Collector's office

Masulipatnam

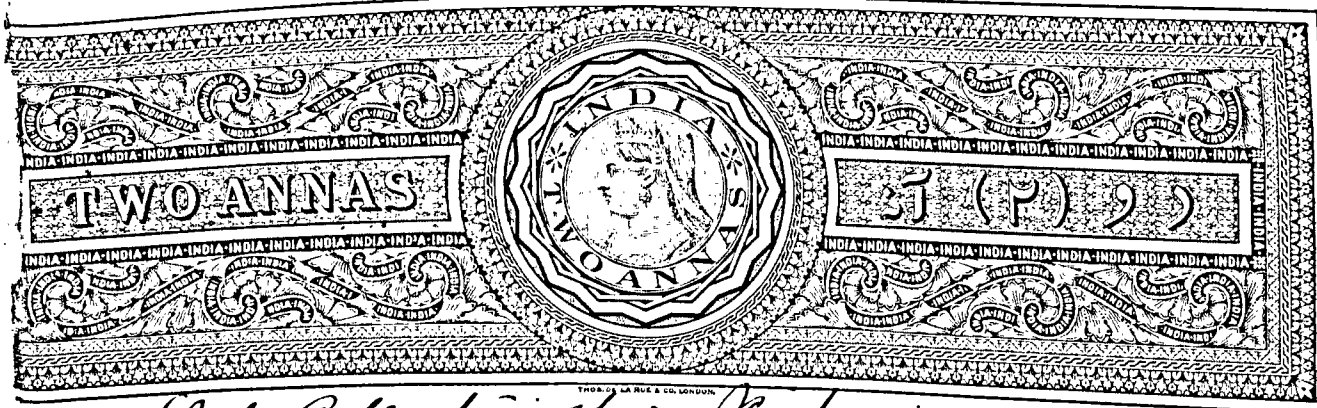
Date 2-2-98

File with

3-2-98

Sub Collector

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The Sub Collector's office, Kanchipuram 1891-92

Decision with ~~to~~ grounds and date

1 Petitioner objects to his assessment on an income of Rs 6000. on the ground that he gets only about Rs 3000.

2 He has produced ~~Certain~~ accounts which appear to me unquestioned & a hundi drawn of alleged losses in indigo by a Cochinasa firm. The hundi & the receipts showing that he has been paid it, are both unstamped, & I distrust them.

3 He has called his own friends & 3 other witnesses who confirm him very generally.

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

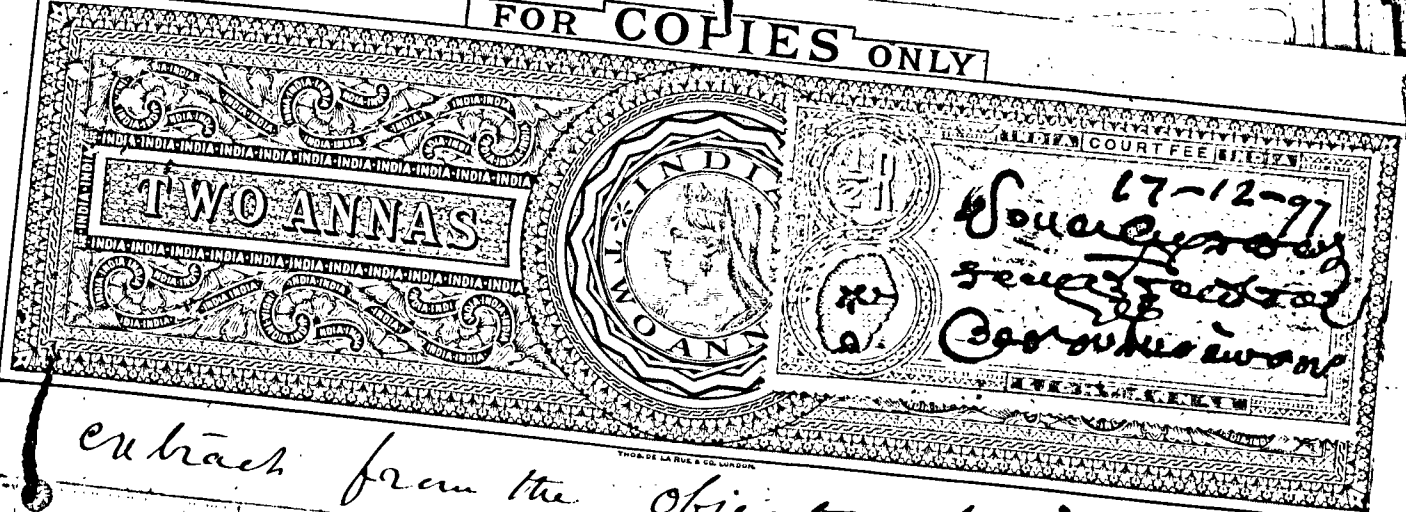
5 I do not consider that reason has been shown for reduction. I confirm.

(Sd) F. D. D. P. S.
Sub Collector
(In extract form)

1800000

KHK

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extract from the objection petition Register of

No	Date of petition	Name & residence of petitioner with no in Register of assessment	Purpose of petition	No of petition
1	2	3	4	5
62	17.11.97	Chimamurthy - Lakshman of Guntur	Taxes Rs 156 4-0 Sates that his income from Commission - Kerosen oil & goods - rents & interest less yan works 1897-1898 Prays for reduction of tax	2
		Connected to Total Connected to Chief K. H. Srinivasulu Company		
			6.12.97 6.12.97 26.12.97 28.12.97	
			29/6/98 5093	

9402

amity new house of my friend's house

7-8-1897

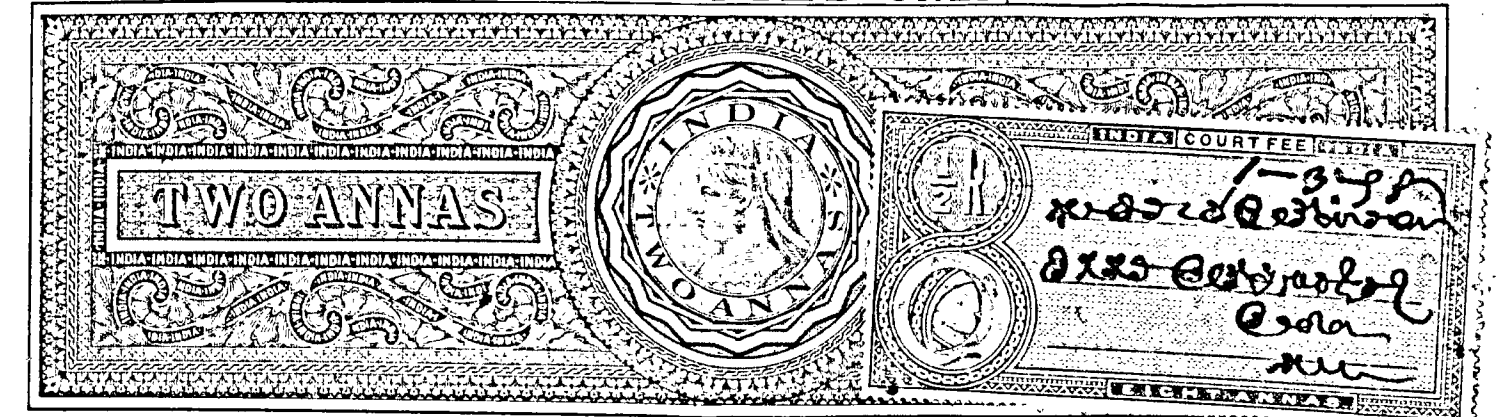


coming to see me

to see me

reunion

5



Chinakutty Laxman

an affirmation Petitioner

I got Rs 292-1-3 by interest last year. I got Rs 2667 by Commission on Cotton ^(grain) trade. I was taxes the same last year I got Rs 65 by Kerosine oil & godown rent Rs 7 and in indigo I lost Rs 500 & in Bungal grain lost Rs 277. My gunnast is paid Rs 156-0-0 & sundry expenses Rs 100. Goods are not brought much as before as villagers are buying other. I got Rs 7796-97 that is all I got. I produce hundi for indigo loss & it is paid. The hundi is for loss on grain. I have no witnesses.

Corrected!

to be signed by me

Total Corrected!

(S) J D Delfield

Copied by K Hanumanth

Ag. J. G. B. Clerk

Compared by

(In case)

6-12-97

to be signed by me

Acting J. D. Clerk

6-12-97

24-12-97

25-12-97



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3

29/6/5093

10000

KAR

КЖК

உறுதிப்படுத்தப்பட்டுள்ளதால்
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TWO ANNAS

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INDIA POSTAGE

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INDIA

Ghanta Venkatakrishna.

Q. An affirmation 1st petitioner's witness.

I am 'petitioners' Gumbasta. He got Rs 200 odd by interest. He got Rs 200 odd by Cotton & grain trade. He got about Rs 60 by Kerasineer. He got Rs 57 by good iron reus. He ^{at Calcutta} brought by indigo & Bengal grain. I can't say without looking at ^{the accounts} the factories at Narasankh & Sattinapali which have reduced his trade. Our dealings are on that side & they go to the factories.

సర్వేంద్రుల కుమారుడు పు. (సా. 1988)

Inspector

(S) L. Dolopfield

Total Connections 2

Agnew, Allen

Cheryl K. Haiman

(Truett)

Campan, Hannah

APK2 Clerk

6. 12. 87

6-129

24.12.87

28.12.87

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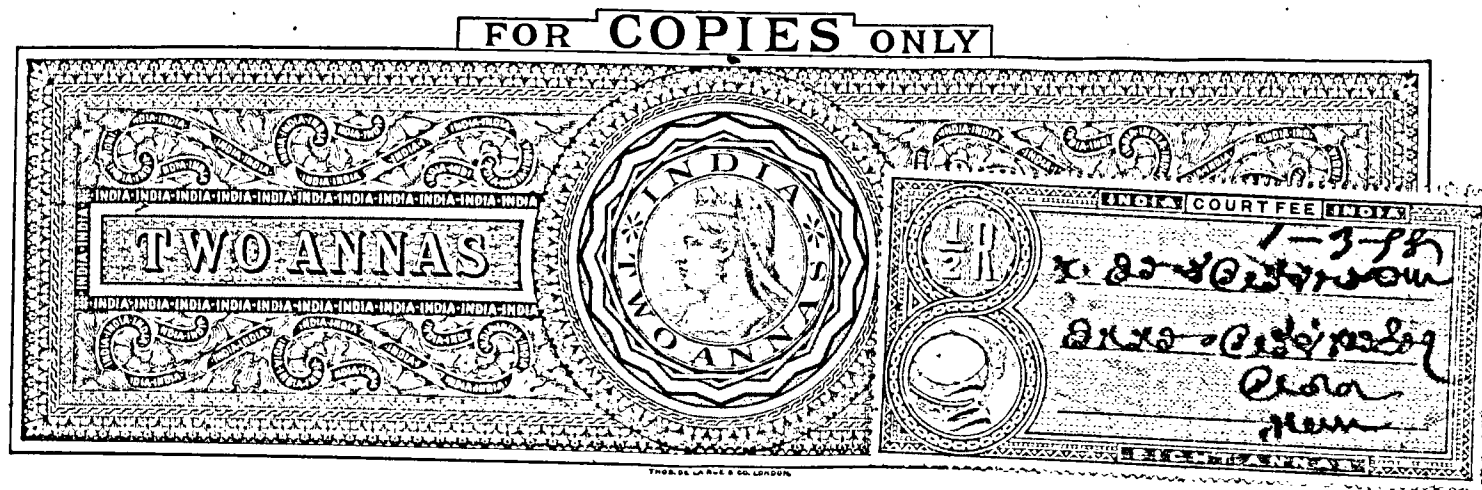
2768
5093

kg loads

KJR

CV 1153
4-12-97

சென்னை
மேயர்மென்
சென்னை
மேயர்மென்



Maddu Vukataraniam

on solemn affirmation 23. 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

சென்னை மேயர்மென்

(to) F D O'Field

Apud Collectum

(Inuclom)

Conectures

Tell connectures

Equid R H Anumaulak

Caupandy

Apud Clerk

6. 12. 97

6. 12. 97

24. 12. 97

28. 12. 97



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2968
5093

52 000 00

CV 1153
4-12-97

சென்னை
மதுரை
சென்னை
மதுரை

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Maddu Vukatarabnam

On solemn 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 ^{borrow} money from others. He advances money
for goods required

சென்னை
(10) F. D. Clafiel
A. Subbalingam
(Inuclom)

Connectives
Tall connectives
Equick R. H. Anumaulash
Campand

Appt. Clerk

467 6.12.97
6.12.97
26.12.97
28.12.97



Deborah
Keevion

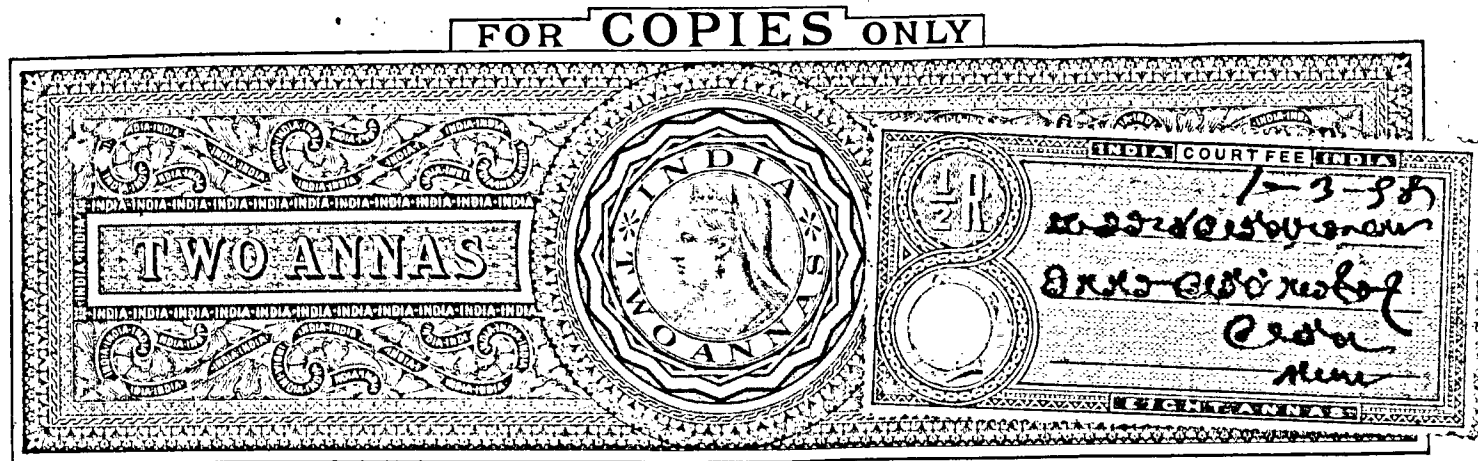
83 wend. K.H.K.



1155
4-12-97

ಶ್ರೀಮತ್ ಬಸವರಾಜ್ ಮಹಾಶಯರ ಕುರಿತು

ವಿಚಾರಣಾ ದಾಖಲೆ
ರೇಖಾ
ಸೇವಾ



Bhegu Venkatappaiah

an affirmation to the petitioners' witness
I know petitioners: I deal with him. Bhegu
Subbaraya is my brother. Petitioner got Rs 2000
by interest. By trade and commission he gets
Rs 2000. I never saw his accounts. I know by
hearsay only

(S) Bhegu Venkatappaiah
ಅನೇಕಾರ್ಥಿ ಮಹಾಶಯ
ರೇಖಾ

(S) 702416
ಅಪರಾಧಿ
(ಮುಖ್ಯ)

connections

Total connections 1

Edies by K. Hanumanth
Chapany. 11/11/97

ಅಪರಾಧಿ



117 6-12-97
6-12-97
24-12-97
8 25-12-97

7
2468
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5093 K. H. R.

1156-
 4-12-87
 ଓଡ଼ିଶା ଶିକ୍ଷା ବିଭାଗ
 ଓଡ଼ିଶା ଶିକ୍ଷା ବିଭାଗ
 ଓଡ଼ିଶା ଶିକ୍ଷା ବିଭାଗ



(Separate Revenue),

has No. 963. which -

Dated 11th March 1898.

Read petition from ^{for a second day} Chinnathur, Lakkimayya

alias Lakshmana of Guntur, dated 187

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.

(Pure extract)

Rev. Thwreley

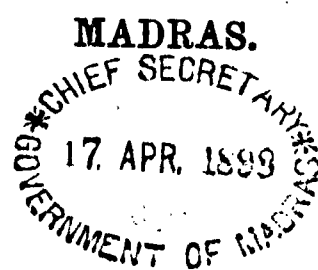
Ag. Assistant Secy.

The Petitioner, with enclosures returned.

225 8
143/98 ~~225/0~~
50.93

1898.
Board of Revenue
(Separate Revenue),

MADRAS.



To

Chinnakurthy Lakshmanayya

alias

Lakshmanamma of

Guntur.

Dist. of

No. 763.

Proceedings,

Dated 11th March 1898.

No. of Enclosures.)

Subject.

Informing Chinnakurthy Lakshmanayya
alias Lakshmanamma 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.

PETITION

1898

L

The Government of Madras

The humble appeal of Chinnakurthy

Lakshmanamma of Guntur, Guntur

Taluk, Krishna District

May it please your Excellency

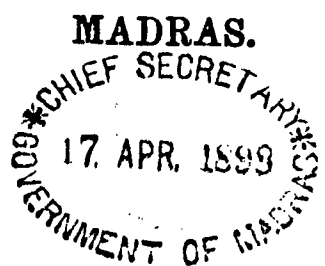
That the appellant most humbly
begs to prefer the appeal for the following among other reasons

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

1898.
Board of Revenue

(Separate Revenue),

MADRAS.



To

Chinnakurty Lakkshmanayya

alias

Lakshmanma of

Guntur.

Kistna Dist.

No. 763.

Proceedings,

Dated 11th March 1898.

No. of Enclosures.)

Subject.

Informing Chinnakurty Lakkshmanayya

alias Lakshmanma of Guntur

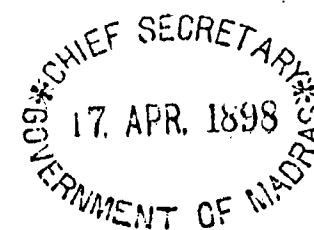
that his case having been decided

by the Collector acting as Commissioner

under section 27 of the Income Tax

Act is not open to further revision

by the Board.



PETITION

1898

L

The Government of Madras

The humble appeal of Chinnakurty

Lakshmanma of Guntur, Guntur

Taluk, 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.
- 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 evidence.

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 showing 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 obedient
& humble servant.

12-4-88

* 2000 Rs @ 1/2 of 4000

Petition from Chinnakur to Lakshmana
of Gunter dated 12th April 88.
(C. No 2968)

To Secy.:

Mr. Petitioner was assessed to
Income tax on an income of Rs. 6000.
He petitioned the Sub collector of
Gunter, 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
"Canadian firm. The hundi and
the receipt showing that he has
paid it are both mustamped
and I distrust them."

He has called his own pinnera
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

11/6/88

27/5/98
12/5/98

1008
RECEIVED
1008/1008
1008/1008
1008/1008

Petition from Chima Kuri to Lakshmana
of Gunter dated 12th April 28.
(C. No 2968)

To Secy.:

Mr. Petitioner was assessed to
Income tax on an income of Rs. 6000.
He petitioned the Sub collector of
Gunter, 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
"Cocanada firm. The hundi and
the receipt showing that he has
paid it are both mustamped
and I distrust them."

He has called his own purnesta
and three other witnesses who
confirm him very fully.

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

27/5/98.
12/5/98.

1908
RECEIVED DEPT. OF
REVENUE No. 9
Current No. 5023

has been shown for the reduction?

2. The petition now appears to
quest 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 decline to~~ ^{for} interference

4. Please see a draft order
submitted on the back of the
current

See order to

NO
615198

8/4 7/5/78

10/5/78

mel

8/4 11/5/78

When given for copying

When copied

When examined

When signed

189

READ AGAIN G.O., No.

189

DATED

CURRENT No.

ENCLOSURES TO O. No.

ORDER OF GOVERNMENT

.. A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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IN ORIGINAL.

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