0/9 3,000—5-3-98.

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.C, No. 2580

DATED 14th June

[Despatch Abstract.]

Declining to interfere on behalf of the pets. Perumal-Odayan, Pillayan Village Vaikal Nk, Salem Dt, praying for the Cancellation of inconsequence accused on his.

BACK PAPERS.

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

FURTHER PAPERS.

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

O/18 4,000—19-7-97.

Revenue (1898) Department.

CURRENT No. 3819

17/6/98

From

Perumal. odayan
Pottanam Village
Namkal Taluk
Salem Dist.

No.

Order Inst no. 2580 d/17th June 98.

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

KO
15/6/98

17/6/98

Dated

Received 26 May

Registered 27 "

Enclosures 2

Spare copies.

(From orders)

To.

The Collr Salem
with reports

23/6/98
20/6/98

SUBJECT.

Praying for the cancellation of income-tax assessment on him.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

PETITION
0344
REVENUE DEPT

GOVT OF MADRAS
26 MAY 98
THE DEPARTMENT

CHIEF SECRETARY
25 MAY 1898
GOVERNMENT OF MADRAS

To

His Excellency, the Governor in Council
of Fort Saint George
Madras.

Most honored and respected Sir,

The humble appeal petition of Perumal-
odayan pottanum village Namakkal Taluq Salem Dt.

Most respectfully Showeth

That the decision of the Tahsildar of Namakkal and the Board of Revenue is illegal on the following grounds: in Income tax petition No 305 97-98 and Miscellaneous No 1288 dated 30th March 1898 respectively grounds appeal.

1 That the Board of Revenue have assigned no reasons for assessing of the tax in their order. No 1288 dated 30th March 1898

2 That the Tahsildar in his Judgment admits that the Petitioner has no income but debts

3 That the Tahsildar plainly admits that he assessed the Petitioner only upon the

words of the Dy Collector with whom the Petitioner had personal quarrel sometime previously

4 That the Petitioner have herewith submitted both the orders of the Subdiv and that of the Board of Revenue

5 The Petitioner therefore prays that the income tax assessed on him may be cancelled

Petition from Perumal Odayan
Pottavanai village Namakal Tk.
Salem Dt Dy. Rd. 26/5/26
(C. No 3819)

To Levy:-

The petitioner was originally assessed at Rs 35 upon an estimated income of Rs 1500 derived from the following sources:

Law touting Rs 300
Money lending Rs 1200
1500

2. He put in an objection petition under Section 25 of the Income tax Act (II of 1886- India), stating that he neither did money lending nor law touting business, and that he had a debt of Rs 2000. His statement was corroborated by the six witnesses he produced before the Tahsildar, among whom were the village munsif and the Monegar of the village. The Tahsildar, however, stated that the information about the petitioner's income was furnished

C 10/6/26
12/5/26

furnished to him by the dy Collector, and that he relied more on that information than on the evidence of the Petitioners witnesses. He accordingly confirmed the assessment.

2. On a revision petition being presented to the Bd that authority states that the Petitioner should be assessed only on Rs 12·00 derived from money lending, as last touring was not a recognisable occupation for income tax purposes.

3. The Petitioner now appeals to Govt. The question for consideration is whether the Talukdar was right in discrediting all the six witnesses who corroborates the Petitioners contention. It is submitted, however, that on a question of the credibility of witnesses Local Officers are the best judges.

H. M.

KD
7/6/98

I do not think Govt. will interfere. BS 11/6/98

11/6/98

BS 7/6/98

But this is a queer thing to say — If a man makes an income, does it matter for the purposes of the Act how he makes it?

BS

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

READ AGAIN G.O., No. DATED
188 ,

CURRENT

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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