

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 3182

DATED 29th July 98

[Despatch Abstract.]

Declining to interfere on behalf of C. K.
Marasimhooloo Waiden. Agent to Am. Dokoo Bavadee
Sahib re: the assessment of mianetan.

BACK PAPERS.

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

FURTHER PAPERS.

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

0
18 4,000-19-7-97.

Revenue (189⁸) Department.

CURRENT No. 4924.

Order mds. no. 3182 of 29th July 98.

The Govt. sees no ground for interference on petitioner's behalf.

To the petitioner
with enclosures } 29/7/98
3.8.98.

RO
25/7/98

From

C.K. Marasimhulu Maide,
Agent to Sun Doko Bunder
Sahib, Madras.

No.

Dated 11 July

Received 13

Registered 14

Enclosures 13.

Spare copies.

SUBJECT.

Submitting certain papers
called for in Encl. No 1062 R of
1898.

18/7/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

PETITION

0027

REVENUE DEPT

Wm.

As directed in the Government Endorsement
1910/2. (P. no. Petition dated the 20th May
last, I beg to submit the following papers:

1. Municipal Engineer's Report.
2. District Collector's Government Order (covering the Petition) for the year in question 1897-98.
3. District Collector's Government Order for the same year covering the Petition at Rs. 11. 11. in sum what alleged to have been given the year (Officer) District Collector's Government Order for the year 1897-98.
4. District Collector's Petition to the District Collector's Government Order.
5. District Collector's Order reducing the Government Order.
6. District Collector's Order containing grounds for the reduction of the Government Order.
7. Copy of Petition to the District Collector's Government Order.
8. District Collector's Order declining to accept.
9. District Collector's Order refusing to grant Copy of District Collector's Order read in 1898.

I beg to remain,

Yours,

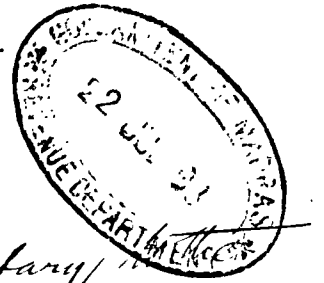
James Robert Curran

Collector of Revenue

Head Office, District Collector's Office

Revenue (189⁸) Department.

CURRENT No.



From

*The Secretary
Commissioners of Salt, Alkali
& Separate Revenue*

Routine No. 1985

Dated 20th July 1898.

Received

Registered

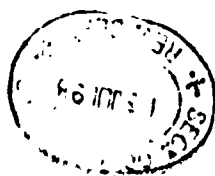
Enclosures

Spare copies

Order

SUBJECT.

*Forwarding to the Under
Secretary to Govt., Revenue Dept.
a copy of letter No. 16/5, dated
9th March 1898, from the collector of
Madras.*



BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CONFIDENTIAL.

N^o 16/5

Madras Collectors Office
9th March 1898.

From

J. N. Atkinson Esq.,
Ag Collector of Madras,

To

The Secretary to the
Commissioners of Salt, Akhari and
Separate Revenue,
Madras.

Sir,

I have the honour to submit with
records my report on the Board's Reference on
Petition Register N^o 173 of 1898, dated the 8th ultimo,
the enclosures of which are herewith returned.

2. The petitioner was till the last year on the
file of the Deputy Collectors office and was assessed
by him for 1897-98 on an income of Rs 3000. He
objected and on the examination of the accounts
produced at the hearing of the objection, the
Deputy Collector found his net income to amount
to Rs 1587/1, during a period of 10 months from
April 1896 to January 1897. As this was beyond
the Deputy Collectors pecuniary jurisdiction, he trans-
ferred the papers to this office for assessment and
petition.

petitioner was accordingly assessed on the said figure Rs 15871.

3. The petitioner objected to the above assessment on the ground that his income during the year ending 31st March 1897 was only Rs 848-15-0. January 5th 1898 was fixed as the date of hearing of his petition. On this day he appeared with his firmastah and on examining him and his firmastah and on the examination of the accounts produced the tax was reduced to one on Rs 11500 for the reasons given in my decision, Vide the public copy annexed to the petition under report.

4. The petitioner states that the income upon which he has been assessed is that of 3 years. It is true that the accounts he has produced show the income of one whole year and of parts of two others; but it will appear from the statements filed with the Board's petition that the income upon which his assessment was based was that received or adjusted by him in 1896-97 alone, in his accounts from April 1896 to January 1897 (Durmugi Chitrai 12th, corresponding to 23rd April 1896, to 4th of Thai, corresponding to 15th January 1897). The receipts were as shown in the annexed table.

	Total amount in the period covered by the accounts.	Portion out of the amount shown in column 2 upon which the tax was based
	Rs	Rs
Commission from tangedubark	6978-12-11	4682-4-4
Other receipts	1713-11-1	1122-4-4
Sale of hides and skins	4923-4-4	4923-4-4
Dr -	895-8-4	895-8-4
Balance of debt due	6292-4-4	6292-4-4

The last item of Rs 6292- was found not to be of the nature of a receipt, as supposed by the Deputy Collector, but a debt not recovered by him. It was therefore deducted from the gross receipts taken by the Deputy Collector and the rest taken as receipts, and, deducting therefrom admissible charges amounting to Rs 2043, the balance (Rs 9579) was taken in this office as the net profit for 10 months and the final assessment of Rs 11500 was fixed by adding to Rs 9579 the proportionate net income (Rs 1915) for the remaining two months (February and March 1897).

Para 7. The income was, as will be seen from the above, based on petitioner's own accounts.

Paras 11 & 13. The year of account was from April 1896 to March 1897 and so the figures relating to

for 1897-98
the year of
assessment.

to this period alone were taken into account and the result is as stated in my decision.

Para 14. In regard to this, I beg to refer the Board to the statements made by the petitioner and his fumastah before me. The cash book required was for the year of account (April 1896 to March 1897) and it was not produced before me. The one cash book that was produced ended, as admitted by the fumastah, in January 1896. My characterisation of petitioner as shuffling had nothing to do with any real or fancied unintelligibility of speech. What he said was distinct enough, but he fenced with questions and would not give information. He began by saying that a tannery and Commission were his only sources of income. But subsequently bit by bit and with much difficulty it was dragged from him that (1) he dealt in Tangedu bark, gall-nuts and tamarinds (2) he possessed a house (3) he possessed another house (4) he is a money lender. His statements that the accounts he had brought were all he possessed is a downright untruth. The figure on which he was finally assessed was not an imaginary figure as alleged by him but one based

based on his own ledger.

I have &c.

/Signed / J. N. Atkinson
Ag Collector

(True Copy)

Gidhants
Ag Secretary
21.7.97



Proceedings of the Board of Revenue
(Separate Revenue),

Dated 20th July 1898.
Minute No. 1985.

Read Memorandum from Government,
Revenue Department dated 15th July 1898.

Resolution.

Ordered accordingly.

(True Extract)

G. S. Srinivasulu
By Secretary
21.7.98

To The Under Secretary to Government,
Revenue Department
with copy of Madras Collectors' letter
No 16/s dated 9th March 1898.

21/7/98

Read again G.O. No 1062 dated 1-7-98
From Narasimhan Naidu dated 11-7-
98 (C. no 4924).

To Secy

The petitioner was assessed to
Income tax by the Deputy Collector, Madras,
on an income of Rs 3000; but as an exami-
nation of his accounts showed that his income
was Rs 15,871, the assessment was cancelled,
and the case was transferred to the Colbr's
file.

2. The petitioner submitted an objection
~~for~~ petition to the Colbr of Madras,
who reduced the assessable income to Rs
11,500. He arrived at this ^{figure} as follows:—

Amount reported by the Dy Colbr as	Rs
net income	15,871
Deduct loans erroneously included	6,292
Remainder	9,579
Misleading the income for ten months,	
add for two months at the same	1,915
rate	
Total	Rs 11,494

whereas fixed in round numbers as Rs 11,500

3. The petitioner submitted a revision
petition to the Board of Rev, which received
a ~~part~~ report from the Colbr and
rejected the petition. The ground of ~~objection~~
appears to be the statement in para 7 of

Para 2 of Colbr's letter filed
with the current. flag D

Collector's endorsement
flag 7

B.O. 1109
21-3-98

G.

22/7/98

The Collector's letter that "the income was based on the petitioner's own accounts".

4. The petitioner appeals to Govt against the Board's order and states that he pays to the Madras Municipality a profession tax of Rs 10, which represents a maximum ~~allowance~~ income of Rs 3,600 and that his day-book and ledger, which were produced before the Cbr, do not show his income to be so high.

It is submitted that the second allegation is clearly false in the face of the Cbr's statements quoted above, and that in regard to the first it is inferable that the Municipality has been deceived. The petitioner has not made out a case for interference.

5. Please see a draft order on the docket sheet of the current.

KD
25/7/98

H.M.
none whatever.

B
27/7/98
27/11/98

D

Para 5 of petition under G.O. $\frac{1062}{1-7-98}$
0

When given for copying _____
When copied _____
When examined _____
When signed _____
189

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

CURRENT NO.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

A A A A A A A

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.