Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 4179-4180

DATED 27.10.98

[Despatch Abstract.]

Forwarding to the Govt. of India petition from the merchants & leaders of the Bellary, Anantapur & Cuddapah districts protesting against the Income Tax Act and the mode in which it is administered.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	4448 12-11-98						

Revenue (1898) Department.

CURRENT No. 8267

Order

From

The Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras.

MISCELLANEOUS DEPARTMENT
13 SEP 98
Ms. No. 3467.

Dated 1st September 1898.

Received 9 —

Registered 9 —

Enclosures 3

Spare copies

SUBJECT.

Forwarding to Government Memorials from certain merchants of the towns of Bellary and Rayadrug addressed to the Secretary to the Government of India, Finance and Commerce Department expressing their inability to pay Income-Tax pending the settlement of certain questions raised therein.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE BOARD OFFICE * MADRAS *

Proceedings of the Board of Revenue

(Separate Revenue),

Dated 1st September 1898.

Mis. No. 3467.

Read endorsements of E.A.Elwin Esquire, I.C.S., Acting Collector of Bellary No.Cur: Pet:763, dated 24th August 1898 and C.P.No.786 of 1898, dated 26th August 1898, forwarding Memorials from certain merchants and traders paying Income-tax in the towns of Bellary and Royadrug addressed to the Secretary to the Government of India, Department of Finance and Commerce, expressing their inability to pay Income-tax pending the settlement of certain questions raised therein.

Resolution.

Forwarded.

(True extract)

Acting Secretary.
6-9-98

To the Secretary to Government, Revenue Department.

Copy to the Collector of Bellary.

6.9.98

Revenue

Public (1898) Department.

CURRENT No. 6651
~~2064~~

J
CS

Order Endorst No. 2063

Transferred to the Revenue Dept

A. Schnapp.

Asst Secretary

am
28.9.98.

11/28/9/98.

Do facsimiled
27 Sept 1898

From
The leading Merchants & Traders of Rajampet Cuddapah District

No:

Dated 20 Sept 98.
Received 22 " "
27/9
Registered 23 " "
27/9
Enclosures 1

Spare copies:

SUBJECT.

Forwarding a petition protesting against the assessment of Income Tax, for transmission to the Govt of India Finance Commerce Dept

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revenue

Public (1898) Department.

6790

CURRENT No. ~~2845~~

C.S.

From

The Merchants & Traders of Cuddapah.

~~Order~~ Entd. No. 2101 730-9-98.

Transferred to the Revenue Dept.

No.

Dated 1st Sept. '98

Received 5 " " 30 "

Registered 6 " " Sept — 3 Oct

Enclosures 3 + Duplicate of C.P. Enclosures = 4.

Spare copies

A.D. Macaffee.

Ag. Under Secretary.

Ans 9-9-98.

SUBJECT.

Forwarding a petition for transmission to the Govt of India Fin & Com: Dept., protesting against the assessment of Income tax.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revenue

Public (1898) Department.

CURRENT No. 6791

From

Merchants & Traders of Vellore
Cuddapah Dt:

~~Order~~ Endt: No. 2100 of 30 Septr 1898

Transferred to the
Revenue Dept:

A. Ahmed.
Asst. to Secretary

26.9.98

No:

Dated 6th Sept: 98

Received 10 " "
30

Registered 12 "
3 Oct

Enclosures 1

Spare copies —

SUBJECT.

Forwarding a memorial for transmission to the Govt of India Fin & Com: Depts: protesting against the assessment of income tax.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revenue

Public (1898) Department.

CURRENT No. 6492

C.S.

From

The Merchants & Traders of Kanakapuram.

~~Order~~ Entered No. 2099-730-798.

Transferred to Rev. Dept.

Dated 2 Sept. 98

Received 5 " "
30 Aug.

Registered 6 " "
3 Sept.

Enclosures 4/

Spare copies -

H. D. Knapp.

Offg. Under Secretary.

11/9/98.

SUBJECT.

Forwarding a memorial for transmission to the Govt of India Fin. Com. Dept: protesting against the assessment of income tax.

Rec'd 9.9.98

Note

Comments 2845 & 2901 of 1898 below required signature

Offg Secy 11/9/98.

Flagged X and Y.

Rec'd 25.9.98

11/10/98

C

BACK PAPERS.

G.O.	No.	Department.	Date.

C

FURTHER PAPERS.

G.O.	No.	Department.	Date.

O/16 2,000—30-3-95.

Revenue (1898) Department.

CURRENT No. 6843.

From

The Merchants & Traders in the Town of Palkumpet Cuddapah Distt.

Order

No.

Dated 29th Sept.
Received 4th Oct.
Registered 4th —
Enclosures /
Spare copies

SUBJECT.

Forwarding a petition for transmission to the Govt. of India, Finance & Commerce Dept. protesting against the assessment of Income-tax.

BACK PAPERS.

G O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

$\frac{O}{18}$ 2,000—2-3-98.

Revenue (1898) Department.

CURRENT No. 6947.

From The Merchants' and Traders' Cuddapah Dist.

Order

No.

Dated 1/Oct.

Received 8 "

Registered 10 "

Enclosures /.

Spare copies

SUBJECT.

Forwarding a petition for transmission to the Govt. of India Finc. & Commce. Dept. protesting against the assessment of Income-tax.

BACK PAPERS.

G O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

$\frac{O}{18}$ 2,000—30-5-98.

Revenue (1898) Department.

CURRENT No. 7229

From

The Merchants & Traders Corporation Ltd Dullampet Taluk Cuddapah Dist

Order

No.

Dated 7 Oct

Received 20 "

Registered 22 "

Enclosures

Spare copies

SUBJECT.

Protesting against the assessment of Income Tax.

BACK PAPERS.

G O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

$\frac{O}{18}$ 2,000—30

Revenue (1898) Department.

CURRENT No. 7230

P.a
Will be put up with the order
Dilemma
Date 26.3.98

Order

From

The Merchants & Traders Guild, Anantapur Distt.

To The Govt of India through the Govt of Madras

No.

Dated 13 Aug

Received 20 "

Registered 22 "

Enclosures /

Spare copies

SUBJECT.

Protesting against the assessment of Income-tax.

BACK PAPERS.

G O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

D/4 1,000—8-4-97.

REVENUE DEPARTMENT.

No.

From the Board of Revenue, Sep. Revenue, No.3467 dated 1st September 1898 (C.No.6367)

~~Dated~~ ~~189~~ .

~~F O R O R D E R S.~~

From the Merchants and traders of Rayan-pet, Cuddapah, d/20-9-98 (C.No.6651)

Do Do the town of Cuddapah, d/15-7-98 (C.No.6790)

Do Do of Vallur, Cuddapah, dated 6-9-98 (C.No.6791)

Do Do of Kamalapuram, Cuddapah, d/2-9-98 (C.No.6792)

Do Do of Pullampet, Cuddapah, d/29-9-98 (C.No.6843)

- 2 -

To S E C R E T A R Y .

In the first current the Board of Revenue forwards two memorials addressed to the Govt. of India from the merchants and traders of the towns of Bellary and Rayadrúg in the Bellary Dt. and the remaining currents are similar memorials from the merchants and traders of Rajampet, Cuddapah, Vollur, Kamalapuram and Pullampet in the Cuddapah district.

2. The memorialists state that they do not and are unable to maintain any accounts, that they are therefore unable to submit the returns of their income in - form K, that the assessing officers take advantage of their position to oppress them and that they do not get any relief from the appellate authorities. Their - prayer appears to be therefore that the Income Tax Act should be repealed.

3. The memorialists also request that the profits in trade in one year should be set off against loss in the preceding year, and that only the net gain should be taxed. And they protest against the direction in sec. 24(1) of the Income Tax Act that a building occupied by its owner shall be deemed a source of income.

4. The Income Tax Act has been in operation for twelve years, and the assessees under Part IV know or should know that they should keep accurate accounts to show their profits in a form in which they can be accepted by assessing Officers. As regards the complaints of oppression

FOR ORDERS.

Para 7

Para 5

Paras 1 and 2

Para 3

Para 14

Para 10

Para 10 (a)

Heard & part thro

by the subordinates and of inability to get relief from officers vested with a power to revise assessments, Govt, it is thought, cannot interfere unless spe--cific instances are adduced capable of being made the subject of enquiry.

5. In regard to setting off the - profits of one year against loss in the preceding year, attention is solicited to item (8) of deductions from gross - receipts which are stated to be not admissible on page 45 of the Income Tax Manual.

6. It is submitted that the memorialists have not made out a case for interference in any particular, and - that the petitions appear to be the -- outcome of a misguided agitation for - the repeal of the Income Tax Act.

7. As the memorials are addressed to the Govt. of India, it is thought that they must be forwarded. In doing so - should any remark be added other than the usual one that this Govt. has no

recommen-

recommendation to make on behalf of the memorialists?

KD 10/10/98

Yes - quite enough. Please draft and

SK 11/10/98

To Secy

Please see a draft below. Another petition dated 1-10-98 from Chitrael (C no 6947) having come in has been added to the file.

KD 12/10/98

SK 13/10/98

D 1,000—5-4-97.

REVENUE DEPARTMENT.

No.

From the Board of Rev (S.R) no 3467 dated 1-9-98 (C nos 6267)

" the Merchants and Traders of Rajampet, Cuddapah

Dated —— 189—.

~~FOR ORDERS.~~

Vallur, Kamalapuram, Pullampet ~~and~~ Chitrael dated ~~20th~~, 20 September, 15 July, 6th, 2nd and 29th September and 1st, 7th and 13th October 1898 (C nos 6657, 6790, 6791, 6792, 6843, ~~and~~ 6947, 7229 and 7230)

Tunga tur and Gooty

SK 27/10/98

G.O No. 1179. dt 27.10.98

Ordered to be forwarded to the Govt. of India.

SK 13/10/98

Letter No. 4180

Dtd. 2-11-98

To the Secy to the Govt. of India,

Finance and Commerce Depts.

Sir,

I am directed to forward ~~eight~~ two petitions addressed to the Govt. of India by the Merchants and traders of the places marginally noted, protesting against the Income Tax Act (III of 1886) and the mode in which it is ~~worked~~ administered

Bellary ~~and~~ Gooty — Rayadrug ~~and Gooty~~ — Bellary district.
Rajampet, Cuddapah, Vallur, Kamalapuram, Anantapur.
Pullampet ~~and~~ Chitrael — Cuddapah district. ~~and~~ Tunga tur

C. 22.10.98

2. I am to state that this D-

no recommendation to make on behalf of the memorialists.

8/7
13/1078

9
/10/98

FOR ORDERS.

given for copying
copied
examined
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 DITTO.							
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.