

19-12-08

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Revenue (1899) Department.

MISCELLANEOUS SERIES.

G.O., No. 1280

DATED 28th March 99

[Despatch Abstract.]

Saundering accepting the Board's recommendation that the assessment imposed on Appanda Natta Nannar of Wandiwash Taluk, North Arcot District, may be cancelled and that the Surinam Tax, if it has been levied from him, be refunded.

BACK PAPERS.

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FURTHER PAPERS.

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

Revenue (1899) Department.

CURRENT No. 1934

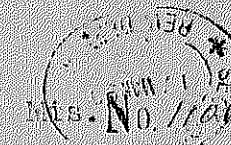
Order mis.

The Board's recom-

mendation is sanctioned

8/4/99 (3)

From

The Secretary to the Commissioner
of Salt, Abkari and Separate Revenue,
Madras.Dated 16th March 1899.Received 17th Registered 18th

Enclosures 3

Spare copies

SUBJECT

Recommending to Government that the assess-
ment imposed on Appanda Natha Nayinar of
Wandiwash taluk, North Arcot District, may
be cancelled and that the Income Tax, if it
has been levied from him, may be refunded.

The Board of Revenue (S.R.)

with the enclosures returned.

P.P.K.
20.3.99

K.O.

21-3-99

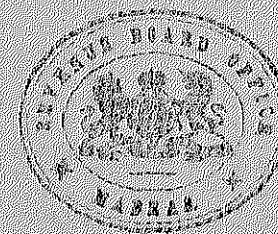
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PRICE 1 pie. 2,000
1-9-93.



Proceedings of the Board of Revenue

(Separate Revenue).

dated 1/6 March

1899.

Mis. No. 1106

Read petition, dated 12th October 1898, from Appanda
Natha Nayinar and

Board's reference thereon to the Collector of North
Arcot, No. 1055, dated 23rd November 1898.

Read also endorsement of J.K. Batten Esquire, I.C.S.,
Acting Collector of North Arcot, Dis. No. 232/D.F of 99, dated
20th February 1899, on letter from the Deputy Collector
and Magistrate of Arni, Dis. No. 291/Rev. D of 1899, dated 12th
February 1899.

Resolution.

The Board begs to submit the following case for
the orders of Government, with reference to the instructions
contained in Government Order No. 438, Revenue, dated 19th June
1888.

2. Appanda Natha Nayinar, a pattadar in the Wandiwash
taluk of the North Arcot District, was for the first time

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assessed by the Tahsildar of Wandiwash to a tax of Rs.10 for the year 1897-98 on an estimated income of Rs.630 from the following sources:-

Money lending----	Rs.400
Grain trade-----	" 200
House rent-----	" 30
Total	<u>630</u>

He objected before the Tahsildar stating that he was not engaged in trade and that he had no income except that derived from the cultivation of his land. The objection petition was returned by the Tahsildar on the ground that it was not in proper form, and when one in the prescribed form was subsequently presented the Tahsildar rejected it as being time-barred. The petitioner then put in a revision petition before the Divisional Officer who referred it to the Tahsildar for report on the merits of the case. The Tahsildar issued two summonses for the appearance of the petitioner with his ^{witnesses} ~~witnesses~~ and as he did not comply with either of them the Divisional Officer dismissed the revision petition. The petitioner then appealed to the Board alleging that he was present on both the dates to which his case was posted for hearing, and that he was not examined on either occasion and that he is not liable to the assessment imposed on him. The terms of the petition and of the Deputy Collector's order which accompanied it induced the Board to call on the Deputy Collector to make personal enquiry into the matter and report on the liability of the petitioner.

3. From the Deputy Collector's report and the other records of

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assessed by the Tahsildar of Wandiwash to a tax of Rs.10 for the year 1897-98 on an estimated income of Rs.630 from the following

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the summonses issued by him is untrue. As regards the petitioner's liability to the tax of Rs.10 imposed on him, by the Deputy Collector, who has made careful local enquiries, reports that the petitioner has no grain trade whatever, that his money dealings are limited to Rs.1,000 or Rs.1,500 and that he is not liable to assessment. The petitioner's conduct in not having appeared with his witnesses at the time of the enquiry into his revision petition prevented the authorities from arriving at a proper understanding of the merits of the case, but the Tahsildar is much to blame for not having made proper enquiries before making the assessment. His action in rejecting the objection petition as time-barred is also irregular, as the original petition, which was returned by him as not in proper form, was presented in time.

4. The Board is satisfied, from a consideration of the records, that the tax imposed on the petitioner requires revision, and it accordingly recommends that the assessment may be cancelled and that the tax may be refunded if it has been levied.

(True extract.)

G. J. J. J.
Acting Secretary.

16.3.99.

To the Secretary to Government, Revenue Department, with enclosures.
To the Collector of North Arcot.

3
the summonses issued by him is untrue. As regards the petitioner's liability to the tax of Rs.10 imposed on him, by the Deputy

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189

HEAD AGAIN G.O., No.
 189

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

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