

Revenue (1899) Department.

MISCELLANEOUS SERIES.

G.O., No. 1559.

DATED 26<sup>th</sup> April 99

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[Despatch Abstract.]

Approving and sanctioning the Board's recommendation to write off the accounts the sum of Rs 7261 being the irrecoverable arrears of income tax and penalties outstanding in the several districts of the Madras Presy, at the close of the official year 1897-98

# BACK PAPERS.

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# Revenue (1899) Department.

CURRENT No. 2284.

26.6.99

From The Board of Rev.  
Lep Rev.

Order mishto. 1559 of 26<sup>th</sup> April 99

The Board's Recommendation is approved and sanctioned.

No. 51.

Dated 9<sup>th</sup> March.

Received 31<sup>st</sup>

Registered 15<sup>th</sup> Apr.

Enclosures -

Spare copies. -

To

The Board of Revenue (S.R.)  
" Accountant-General.

2-5-99

74.99  
AK  
1074/99

# SUBJECT.

Requesting the sanction of Govt for writing off the accounts the sum of Rs 7261, being the uncollectible amount of income and penalties outstanding in the several dists of the Madras Pres at the close of the off year 1898.

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REVENUE DEPARTMENT.

1899.

Board of Revenue  
(Separate Revenue),  
MADRAS.

Printed March th.

Proceedings, No. 51, 9th March 1899.

MARCH.

Requesting the sanction of Government for writing off the accounts the sum of Rs. 7,261 being the irrecoverable arrears of income tax and penalties outstanding in the several districts of the Madras Presidency at the close of the official year 1897-98.

# PROCEEDINGS OF THE BOARD OF REVENUE (SEPARATE REVENUE).

RESOLUTION—No. 51, dated 9th March 1899.

The Board begs to submit a statement showing the particulars of irrecoverable arrears of income tax and penalties outstanding in the several districts of the Madras Presidency at the close of the year 1897-98 and to recommend that sanction may be accorded for writing off the accounts the sum of Rs. 7,261 shown therein. The grounds of recommendation, as reported by the Collectors, are summarized in column 4 of the statement.

2. Of the amount recommended for remission, Rs. 134 (Rs. 2, Madras; Rs. 5, North Arcot; Rs. 35, Tinnevely; Rs. 23, The Nilgiris; and Rs. 69, Malabar) relate to Part I, Rs. 3 (Madras) to Part II and the remainder to assessments under Part IV.

3. Of the sum of Rs. 7,124 relating to Part IV, Rs. 7,087 represents the amount of tax due, while Rs. 37 relates to the penalties imposed for default in payment of the tax.

(True Extract.)

(Signed) C. G. TODHUNTER,  
Acting Secretary.

(True Copy.)

*Camille Mitchell*  
Assistant Secretary.

To the Secretary to Government, Revenue Department,  
" all Collectors.  
" the Accountant-General.

## APPENDIX.

STATEMENT showing the particulars of irrecoverable arrears of income tax outstanding in the several districts of the Madras Presidency at the close of the year 1897-98.

| No. | Districts.      | Amount recommended to be written off. | Grounds of recommendation as reported by Collectors.                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----|-----------------|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | Ganjām ..       | Rs. 626                               | In one case the assessee died before service of the G notice. In another case the H notice could not be served as the assessee left the district and his whereabouts could not be ascertained. Three are cases of double or erroneous assessments and in the remaining cases the amounts are irrecoverable as the assessee are reported to have no property to proceed against.                                                                                   |
| 2   | Vizagapatam ..  | 250                                   | The amounts involved are irrecoverable owing to the death or insolvency of the defaulters or to their having left the district without leaving any property to be proceeded against and their whereabouts not being known.                                                                                                                                                                                                                                        |
| 3   | Gódvári ..      | 540                                   | One is a case of erroneous assessment. In another case the defaulter became a bankrupt and left for French territory. The remaining amounts are irrecoverable as the assessee have failed in their business or have left the district without leaving any property behind and have not been heard of in spite of careful enquiries made by the assessing officers.                                                                                                |
| 4   | Kistna ..       | 363                                   | In most cases the defaulters have left the district without leaving any property behind and their whereabouts are not known. In some cases the assessee died leaving no property to be proceeded against and in others they became bankrupts.                                                                                                                                                                                                                     |
| 5   | Nellore ..      | 50                                    | In two cases the defaulters died leaving no property to be proceeded against. In the two remaining cases the whereabouts of the assessee are not known and no property has been found from which the tax can be realised.                                                                                                                                                                                                                                         |
| 6   | Cuddapah ..     | 65                                    | In one case the assessee died leaving no property to be proceeded against. In another case the assessee failed in business and left the district leaving no property to be attached. The remaining amounts are irrecoverable as the assessee have sustained losses and possess no property.                                                                                                                                                                       |
| 7   | Anantapur ..    | 93                                    | The amounts involved are irrecoverable as the assessee possess no property or have died or left the district, their whereabouts not being known, and there is no property to proceed against.                                                                                                                                                                                                                                                                     |
| 8   | Bellary ..      | 75                                    | This amount was due from two defaulters—one of whom, a pleader, became bankrupt and left the district, his whereabouts being unknown, and the other died leaving no property to be proceeded against.                                                                                                                                                                                                                                                             |
| 9   | Kurnool ..      | 110                                   | The defaulters are reported to have no property to be proceeded against.                                                                                                                                                                                                                                                                                                                                                                                          |
| 10  | Madras ..       | 1,079                                 | The defaulters in these cases are either dead or have closed their business or have left the district leaving no property behind. In two cases the processes could not be served in time. There was also a case of erroneous assessment.                                                                                                                                                                                                                          |
| 11  | Chingleput ..   | 10                                    | This amount is due from a single assessee who has become insolvent and has no property to be proceeded against.                                                                                                                                                                                                                                                                                                                                                   |
| 12  | North Arcot ..  | 250                                   | In two cases the processes could not be served in time and one of the defaulters left permanently for the Mysore province. The amounts in the other cases are irrecoverable owing to the death of the assessee or their having become paupers or left the district, leaving no property to proceed against, or to their having no property from which the tax can be realized.                                                                                    |
| 13  | South Arcot ..  | 1,778                                 | In one case the assessee is reported to have no property. In another the defaulter left the district for Colombo leaving no property to be proceeded against. In the remaining cases the amounts are irrecoverable owing to the delay in the disposal of certain objection petitions by the Head Assistant Collector and the Tahsildar of Chidambaram which rendered the commencement before the 30th June of proceedings for the recovery of the tax impossible. |
| 14  | Tanjore ..      | 118                                   | In three cases the assessee have no property to proceed against. In the remaining cases the defaulters have left for Pudukkóttai and French territory leaving no property to be proceeded against.                                                                                                                                                                                                                                                                |
| 15  | Trichinopoly .. | 15                                    | In one case involving a tax of Rs. 10, the assessee is dead and the amount is reported to be irrecoverable. In another case Rs. 5 out of Rs. 10 imposed could not be realised as the defaulter has sustained losses and his whereabouts are not known.                                                                                                                                                                                                            |
| 16  | Madura ..       | 415                                   | The amounts are irrecoverable owing to the death or insolvency of the defaulters. Three were cases of double and erroneous assessments.                                                                                                                                                                                                                                                                                                                           |

Statement showing the particulars of irrecoverable arrears of income tax outstanding in the several districts of the Madras Presidency, &c.—*cont.*

| No.      | Districts.      | Amount recommended to be written off. | Grounds of recommendation as reported by Collectors.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------|-----------------|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 17       | Tinnevely ..    | RS.<br>274                            | In one case the assessee left the district for England leaving no property to be proceeded against. In another the property belonging to the defaulter was attached and sold but there were no bids owing to its being subject to many encumbrances. In a third case the assessment was based on incorrect information. The remaining amounts are irrecoverable as the defaulters have no property or have closed their business or have absconded leaving no property to be proceeded against and their whereabouts are not traceable.                                                                                                                                                                                                                                         |
| 18       | Coimbatore ..   | 353                                   | In one case the assessee discontinued his trade and left for Bangalore where he died of cholera leaving no property to be proceeded against. In another case the amount which had been collected was embezzled by the village talayari who has been convicted of criminal misappropriation. In the remaining cases the amounts are irrecoverable owing to the death or insolvency of the assessee or their having left the district—leaving no property to be proceeded against.                                                                                                                                                                                                                                                                                                |
| 19       | The Nilgiris .. | 344                                   | In one case the assessee left the district for Bangalore before the assessment fell due and has since been residing within the limits of the Mysore State. In another case the assessee lost his employment and so did not derive a taxable income. In a third case the assessee left for England leaving no property to be proceeded against. In the remaining cases the defaulters have left the district closing their business and leaving no property to be proceeded against. Their whereabouts are not known.                                                                                                                                                                                                                                                            |
| 20       | Salem ..        | Nil.                                  | ....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 21       | South Canara .. | 73                                    | In one case the assessee died before service of the G notice. In another case the defaulter left the district and the assessment notice could not be served on him before the close of the official year. In a third case the assessee, a native of the Mysore province, discontinued business in the district during 1897-98 and the amount cannot be recovered. In another case the assessee became a pauper and left the district. In the remaining three cases the assessee are natives of Mysore and the taxes are irrecoverable as assessment notices could not be served on two of them and the demand notice issued against the other could not be enforced as he left the district before the date fixed for payment of the tax and did not subsequently return to it. |
| 22       | Malabar ..      | 380                                   | The amounts involved in the cases are irrecoverable owing to the death of the defaulters or to their having given up trade or incurred loss in business or left the district, leaving no property behind to be attached.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Total .. |                 | 7,261                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

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