

Revenue (1899) Department.

MISCELLANEOUS SERIES.

G.O., No. 343-344

DATED 24th January

[Despatch Abstract.]

Forwarding to the Govt of Bombay
for such action as may be considered necessary ~~and~~
a copy of the R.P. reporting the income derived
by a Circus Company in certain districts of
this Presidency during the current official year.

BACK PAPERS.

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

FURTHER PAPERS.

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Revenue (1899) Department.

CURRENT No. 295

From

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

Order To Secy.

Please see drafts below.

Mis. No. 91.

Dated 9th January 1899.

Received / 2

Registered / 4

Enclosures —

Spare copies —

SUBJECT.

Circulating to all Collectors informa-
tion regarding the income derived by
'Deval's Circus' in certain districts
during 1898-99 with instructions for its
assessment during the current and en-
suing years, and requesting Government to
address the Government of Bombay to take
the necessary action in respect of assess-
ing the Company if it be found in that Pre-
sidency.

BACK PAPERS.

G.O.	No.	Department.	Date.
80	149	15-1-96	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

PRICE 1 pic. $\frac{2,000}{1-9-98}$



Proceedings of the Board of Revenue

(Separate Revenue).

Dated 9th January

1899.

Mis. No. 91.

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Read again Board's Proceedings Mis.No.3243, dated 17th August 1898, requesting the Collector of Belgaum, Bombay Presidency, to take into consideration the income of Rs.8,734 derived by "Deval's Circus" in this Presidency in assessing the Company to Income Tax at Maisal in the Belgaum District.

Read again also Board's Proceedings Mis.No.4718, dated 30th November 1898, informing the same officer that "Deval's Circus" earned Rs.4260 in the Salem District in September and October last and requesting him to take this income also into consideration in assessing the Company to Income Tax.

Read also letter from G.Carmichael Esquire, I.C.S., Collector, Belgaum District, No.8346, dated 12th December 1898, stating that Maisal is in a Native State in the Southern Mahratta Country.

Resolution.

In the first of the Proceedings read

2

again above, the Board, at the instance of the Collector of South Arcot, intimated to the Collector of Belgaum in the Bombay Presidency that a Circus Company known as "Deval's Circus" and owned by one Venkatesh Dattathrya Deval had, at the beginning of the year 1898-99, given performances and earned an income of Rs. 8,734 in the Tanjore and South Arcot Districts, and requested the Collector that, as the whereabouts of the Company were reported to be unknown, the income derived in the two districts might be taken into consideration in assessing it to Income Tax at Maisal the permanent place of residence of the proprietor. Subsequently, in November 1898, the Collector of Salem reported that the Circus had made an estimated income of Rs. 4,268 in his District during the months of September and October 1898 and this information was, in the second of the Proceedings read again above, communicated to the Collector of Belgaum for inclusion in the assessment of the Company at Maisal. From the letter read above, however, it is understood that Maisal is in a Native State and not a place in British territory as was originally supposed. The attention of Collectors will accordingly be drawn to the instructions conveyed in the Government of India Resolution No. 5800 S.R., dated 18th December 1895, for the assessment of Indian travelling Circuses not having a permanent residence or principal place of business in British India, and they will be informed that the Circus should be assessed for the year 1899-1900 in the district in which it may be found at the beginning of that year, the ^{sums} ~~income~~ specified

Communicated with Board's Proceedings No. 35, dated 31st January 1896.

under G.O. 14/16.1.96

11.1.99

above being taken into account in fixing the assessment.

2. The Board presumes that the Company has already been assessed for the year 1898-99 but has no definite information on the point. To ensure that the Company does not escape taxation, the Collector of the District in whose jurisdiction it may be on the date of receipt of these Proceedings should require the manager to produce satisfactory evidence of payment of tax for the year and assess it in default of such production.

3. A copy of these Proceedings will be submitted to Government with the suggestion that the facts detailed above may be brought to the notice of the Bombay Government so that it may take the necessary action in case the Circus Company has left this for that Presidency.

(True extract)

C. J. Alcock
Acting Secretary.
12.1.99

To all Collectors.

Copy to the Secretary to Government, Revenue Department.

Read B. P. (S. R.) Mis. No.

91 of 9-1-99 (c. no. 295)

G. O. mis No 343 of 24th Jan 1899

Ordered accordingly:

14/1/99

of 24/1/99.

To
The Board of Rev. (S. R.) No. 26-1-99

Letter No. 344 of 24th Jan 1899

To

The Secy. to the Govt of Bombay,
Rev. Dept.

26-1-99

Sir,

I am directed to forward
for such action as ~~you~~ may be
considered necessary, a copy of the
marginally noted Prosp. of the
Board of Revenue reporting the
income derived by a Circus
Company ⁱⁿ ~~at~~ certain districts
of this Presy. during the current
official year.

14/1/99

Mis no 91 dated 9-1-99
(copy of the B. P. to
follow the letter)

KD
19-1-99