

Revenue (1898) Department.

MISCELLANEOUS SERIES

G.O., No. 3968

DATED 5th Oct. 98

[Despatch Abstract.]

Recording B.D. Stating the Board's opinion
that income derived from Paravare,
a contribution paid by tenants
in Malabar to the jennis as their
landlords, is exempt from income tax.

BACK PAPERS.

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

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REVENUE DEPARTMENT

1898.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed September 22nd.

Recd 25th
Regis 27th

Proceedings, No. 279, 2nd September 1898.

SEPTEMBER.

The Board of Revenue (S.R.)
Des. 10-10-98

Note.

that
The Board has decided Paravari, a contribution
paid by tenants in Malabar to jenmis is exempt
from Income Tax under Sec 5(1) of the I.T. Act.

Stating the Board's opinion that income derived from Paravari, a contribution paid by
tenants in Malabar to the jenmis as their landlords, is exempt from income-tax.

Please see precedent in G.O. 1055
10-11-27

K.O.
29/9/98

3/10/98

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following letter from F. C. PARSONS, Esq., I.C.S., Acting Collector of Malabar, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated Calicut, 19th August 1898, Ref. on C. No. 1465-R. 98:—

I have the honour to submit for the orders of the Board copy of a letter, dated the 11th instant, from the Head Assistant Collector, Palghat, enquiring whether "Paravari," which is a sort of forced contribution or present received by jenmis from their tenants in times of emergency, is liable to income-tax, or exempt under Board's Proceedings, No. 650, dated 21st October 1887.

2. Though *Paravari* is an irregular forced contribution not allowed for in documents, still it appears to me to be revenue derived from land and as such is exempt.

ENCLOSURE No. 1.

From E. F. AUSTIN, Esq., Acting Head Assistant Collector, Palghat, to the Collector of Malabar, dated 11th August 1898, Ref. No. 929-H.A.

I have the honour to solicit a ruling from you on the following point:—

A, a large landowner, incurred heavy expenses in litigation and in conducting settlement applications. To pay off these liabilities, he levied from his tenants a contribution at the rate of Rs. 1 for each para of seed-sowing land. The lands are covered by section 5, clause 1 (a) of the Income-tax Act. This form of levy is not infrequent among jenmis on occasion of emergency and is called *Paravari*. I solicit orders whether this income, not being regular rent or revenue derived from agricultural lands, but rather of the nature of a forced contribution or present, is assessable to income-tax or whether it is covered by Board's Proceedings, No. 650, dated 21st October 1887, as an allowance paid to a lesser over and above the amount due under the lease.

RESOLUTION—No. 279, dated 2nd September 1898.

The Board is of opinion that the income derived from "Paravari" a contribution paid by tenants in Malabar to the jenmis as their landlords is exempt from income-tax under section 5 (1) of the Act.

(True Copies and Extract.)

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

(True Copy.)

Assistant Secretary.

To the Collector of Malabar.

Copy to other Collectors (D.Os.—Tahrs. and independent Dy. Tahrs.),
the Secretary to Government, Revenue Department.

Ed. P. Seetharam.

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

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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

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