

12.7.18

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 4034

DATED 8th Oct. 1898.

[Despatch Abstract.]

Approving the Board's recommendation to cancel the income tax imposed upon Abdulla and Mammed of Kanchangad village in the Kasaragod taluk, S. Canara dt.

BACK PAPERS.

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

FURTHER PAPERS.

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

Revenue (1898) Department.

CURRENT No. 6694

Order mis No. 4034 of 8th Oct 1898

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

The Board's recommendation
for the cancellation of the salt
is approved and sanctioned.

Mis. No. 3768.

Dated 29th September 1898.

Received 29th

Registered 30th

Enclosures 2

Spare copies

SUBJECT.

Recommending to Government that the as-
sessment imposed upon Abdulla and Mammade
residing at the village of Kanhangad in
the Kasaragod Taluk of the South Canara
District may be cancelled and that the
Income-tax if it has been levied from
them may be refunded.

To
The Board of Revenue
(C.R.)
with encls.

P.R.
4.10.98

KD
5/10/98

22.13.10.98

BACK PAPERS.

G.O.	No.	Department.	Date.
Rev	438	Rev	19.6.88

FURTHER PAPERS.

G.O.	No.	Department.	Date.



Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 22nd September 1898.

Mis. No. 3768.

Read again Board's Proceedings, Mis. No. 1085, dated 20th March 1898, requesting the Collector of South Canara to have due enquiries made with reference to Income Tax assessment of Abdulla and Mammade of Kanhangad Village, Kasaragod Taluk and submit a report.

Read also letter from W.B. Ayling Esquire, I.C.S., Acting Collector of South Canara, Dis No. 453/G.B. of 1898, dated 30th July 1898, reporting that Board petitioners Mammade and Abdulla are entitled to the refund of Income Tax as prayed by them in their petition to the Board and,

Board's reference thereon No. 678, dated 17th August 1898, requesting the Collector of South Canara to obtain and submit the records of the Tahsildar of Kasaragod and those of the General Duty Deputy Collector in connection with the Income-tax revision petition presented by the above petitioners.

Read also letter from A.F. Pinhey Esquire, I.C.S., Acting Collector of South Canara, Dis No. 499/G.B. of 1898, dated 7th September 1898, submitting the records called for in the above Board's reference.

Resolution

2/

RESOLUTION:-

The Board begs to submit the following case for the orders of Government with reference to the instructions contained in para 2 of Government Order No.438, Revenue, dated 19th June 1888.

2. Abdulla and Mammade, two brothers residing at Kanhangad Village of the Kasaragod Taluk of the South Canara District were assessed by the Tahsildar of Kasaragod for the year 1897-98 to a tax of Rs.10 on an estimated income of Rs.507 from the following sources:-

(1) Trade in Tobacco-----	Rs.200
(2) Money lending-----	" 120
(3) Cart hire-----	" 12
(4) Paddy lending-----	" 150
(5) House rent-----	" 25
Total Rs.	507

They objected before the Tahsildar stating that they had no assessable income, and being unsuccessful, put in a revision petition before the Divisional Officer which also proved fruitless. The petitioners then appealed to the Board for revision and the terms of the Deputy Collector's order induced it to make enquiries.

3. From the records of the case submitted by the Collector of South Canara, it is observed that, though the petitioners grow tobacco on a pretty large scale, they sell it in their own dwelling house and not in a shop or stall kept for the purpose and that they do not purchase tobacco for the purpose of sale. The income from this source is therefore exempt from tax under section 5(b) (iii) of the Income Tax Act. As regards the other items of income, excepting house-rent which is estimated by the Divisional Officer at Rs.60 but is perhaps not assessable at all, it is found that there is no proper

3
evidence except that of the pottail of the village which, besides being at variance with the statements of the others, does not seem worthy of credit, but appears based on enmity as petitioners allege. He is reported by the Collector to have since been convicted for embezzling government money.

4. The Board is satisfied from a consideration of the records that the petitioners did not possess a taxable income and that the assessment made by the local officers was unjust; it accordingly recommends that it may be cancelled and the tax refunded if it has been levied.

(True extract)

G. Balakrishnan
Acting Secretary.

27-7-98
To the Secretary to Government, Revenue Department,

with the records to be returned.

Copy to the Collector of South Canara.

48
27/7/98

No.

From The Board of Revenue (Sep. Rev.).

Mis. No. 3768 Dated 22.9.98 (C. no. 669A) 189.

FOR ORDERS.

To Secy.

Two persons of the South Camara district were assessed to income tax on an income of Rs 507, which included Rs 200 as profits from trade in tobacco. The Board found on appeal that the assesses had sold the tobacco grown by themselves, and that they had kept no shop or stall for sale. The income from the sale of the article being exempt under Sec. 5 (b) (iii) of the Income Tax Act, the assesses have no taxable income, and the Board recommends the cancellation of the assessment and the refund of the tax, if paid already. As the Board cannot reverse the order of a Commissioner, application is made to Govt. with reference to para 2 of G.O. No. 438 of 19.6.98.

2. Please see a draft.

* "the sale by a cultivator x x x of
"the produce raised x x by him,
"when he does not keep a shop
"or stall for the sale of such produce"

order below.

KD
5/10/98

mul
JA 8/10/98

FOR ORDERS.

W^h is given for copying
V. sent copied
When examined
When signed } 189 .

READ AGAIN C.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

RECEIVED WITH DICTO.

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