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ACT No. XXI OF 1861.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor-General on the 27th July 1861.)

An Act for limiting in certain cases for the year commencing from the 31st day of July 1861, the amount of Assessment to the Duties chargeable under Act XXXII of 1860 (for imposing Duties on Profits arising from Property, Professions, Trades, and Offices) and Act XXXIX of 1860 (to amend Act XXXII of 1860).

WHEREAS it is expedient to limit in certain cases for the year commencing from the 31st day of July 1861, the amount of Assessment to the Duties chargeable under Act XXXII of 1860 (for imposing Duties on Profits arising from Property, Professions, Trades, and Offices) and Act XXXIX of 1860 (to amend Act XXXII of 1860); It is enacted as follows :—

I. It shall be lawful for the Governor-General of India in Council, by an order to be published in the Government Gazette, to direct that within the Territories or any part of the Territories, subject to the local Government of any Presidency or place, the general or special notices required by Sections XXXVII and XXXVIII of the said Act XXXII of 1860, shall not be issued for the year commencing from the 31st day of July 1861 in respect to the duties contained in Schedules 1 and 2 of the said Act, and that in such Territories or part of such Territories the Returns of profits or income chargeable with duties under the said Schedules, as prescribed by Section XXXIX of the said Act, for the year commencing as above, shall not be required ;

Issue of General Notice regarding the rate and amount of assessment of duties under Schedules 1 and 2 for the year commencing 31st July 1861.

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quired; but that in the place of such notices a general notice shall be issued in such Territories or part of such Territories to the effect that, except as hereinafter provided, the assessment of the duties contained in the said Schedules for the year commencing as above upon the several persons liable thereto, either on their own behalf or on behalf of any other person, shall be at the same rate and on the same amount at and on which such persons were or shall be assessed for the year ending on the 31st day of July 1861.

II. The general notice to be issued under the last preceding Section shall be in the form appended to this Act or to the like effect, and shall fix a period of two months after which the assessments under this Act shall be made. Such notice shall be published in the Official Gazette of the Presidency or place within which it is issued, and in such other manner as the local Government shall direct, and copies of such notice shall be affixed at the several places within such Territories or part of such Territories which are mentioned in Section XXXVII of the said Act XXXII of 1860.

III. After the expiration of the period specified in such notice, the Officers within such Territories or part of such Territories whose duty it is to make assessments under the said Acts XXXII and XXXIX of 1860, shall proceed, except as hereinafter provided, without requiring the Returns prescribed by Section XXXIX of the said Act XXXII of 1860 for the year commencing from the 31st day of July 1861 in respect to the duties contained in Schedules 1 and 2 of the said Act, to assess the several persons in their respective jurisdictions liable to the said duties, either on their own behalf or on behalf of any other person, for the year commencing as above, at the same rate and on the same amount at and on which such persons were or shall be assessed to the said duties for the year ending on the date above-mentioned, and shall proceed to collect and recover the amount of such assessments under the provisions contained in the said Act XXXII of 1860 which are hereby declared applicable to the assessments so made.

IV. The assessment ordered to be the assessment for the year commencing from the 31st day of July 1861 under the last preceding Section shall, in the case of every person as aforesaid

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aforesaid who shall not claim to be assessed under Act XXXII of 1860 as hereinafter provided, be the assessment on every such person under Schedule 1 and 2 of the said Act XXXII of 1860 for the year commencing as above, and the duties imposed by the said Acts XXXII and XXXIX of 1860 under such Schedules shall be payable on such assessment in the same manner as if it had been made on a fresh Return made under Section XXXIX of the said Act XXXII of 1860; and all the provisions of the said Act XXXII of 1860 for the collection and enforcement of payment of duties assessed and payable under the said Act shall be applicable to the collection and enforcement of payment of the duties under the assessments herein provided for.

V. If any person within such Territories or part of such Territories chargeable with the duties contained in Schedules 1 and 2 of the said Act XXXII of 1860 or either of them, for the year commencing from the 31st day of July 1861, shall object to the assessment provided by this Act, and shall claim to be assessed under the said Act XXXII of 1860, he shall apply to the Assessor within whose jurisdiction he resides, for forms of Returns of profits or income chargeable under the said Schedules or either of them, and such person shall, within the period mentioned in such general notice, deliver the Return for the year commencing as above, filled up in the manner and containing the declaration prescribed by the said Act XXXII of 1860, at the Office of such Assessor or of the Special Commissioner or Collector, and claim to be assessed thereon in the same manner as if this Act had not passed. No such claim to be assessed under the said Act XXXII of 1860, shall be received unless made within the period aforesaid.

VI. When any claim shall be made under the provisions of the last preceding Section within the time therein allowed, it shall be the duty of the Assessor or the Special Commissioner or Collector, as the case may be, to whom such claim is made, to assess the person making it on his profits or income chargeable under the said Schedules for the year commencing from the 31st day of July 1861 in accordance with the provisions of the said Act XXXII of 1860, and all the provisions of the said Act shall be applicable to the Return and Declaration made by such person and to the assessment made upon him.

VII. Nothing

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VII. Nothing in this Act shall be held to debar the Commissioners of any Presidency Town or any Collector, from issuing or ordering the issue by an Assessor of a special notice according to the form and in the manner provided by Section XXXVIII of the said Act XXXII of 1860, to any person residing within the jurisdiction of such Commissioners or Collector whom they or he shall consider liable to the duties chargeable under the said Schedules 1 and 2, or either of them, for the year commencing from the 31st day of July 1861, but to whom a special notice requiring such person to make a return of his profits or income under the said Schedules for the year ending on the date abovementioned shall not have been issued within such jurisdiction; or to any person who such Commissioners or Collector shall have reason to believe made a fraudulent return of his profits or income under the said Schedules or either of them for the said last mentioned year, and who shall not have been surcharged upon such return; or to any person who shall have been assessed to the duties under the said Schedules or either of them on a return of profits or income calculated upon any period less than a whole year, Provided that no notice shall be issued under this Section after the expiration of three months from the date of the general notice mentioned in Section I of this Act.

VIII. When a special notice shall be issued to any person under the provisions of the last preceding Section, all the provisions of the said Act XXXII of 1860 as to special notices shall apply thereto and to any Return and Declaration made by such person and to the assessment of such person.

IX. When any transfer of any immoveable property, which shall have been or shall be assessed to the duties contained in the said Schedule I of the said Act XXXII of 1860 for the year ending upon the 31st day of July 1861, shall have taken place subsequently to the date at which such assessment shall have been or shall be made, the person in the enjoyment of the profits or income arising from such property, at the time that the assessment of duties thereupon for the year commencing from the said 31st day of July 1861 is made, shall be liable to be assessed on the profits of such property under the rules contained in the said Act XXXII of 1860 in the same manner as if this Act had not passed.

X. The

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Act not to apply to
duties under Schedules 3
and 4.
duties.

X. This Act shall not apply to the duties contained
in Schedules 3 and 4 of the said Act XXXII of 1860,
or to the assessment, collection, and recovery of such
duties.

NOTICE.

Income Tax Act, Schedules 1 and 2.

Under the orders of the Governor-General of India in Council, Notice is hereby given that, except in the case of any person or persons to whom a special notice is issued, the assessment for the Income Tax for the year commencing from the 31st July 1861 under Schedules 1 and 2 Act XXXII of 1860 (Income Tax Act) will be the same as for last year ; provided that if any person object to such assessment, he may apply to the Assessor of his Division for forms of Returns of profits or income under the said Schedules, and send in his Return thereof within two months from the date of this Notice, and he will then be assessed on such Return under the said Act XXXII of 1860.

dated

Collector (or Commissioner.)