[Edl. / 6.]
250—24-4-97.

Educational (1898) Department.

ORDINARY MS.

G.O., No. 671

DATED 22. 10. 98

INDEXED.

13-14

[Despatch Abstract.]

Recording Proc: Revenue Dept. regarding Mr. Meyer's proposals for the curtailment of work in the Separate Revenue Dept.

T 22/10/98

BACK PAPERS.

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

FURTHER PAPERS.

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

Edu
127

Note for A.S.

I do not know if the Secy countersigned the two Revenue GOs quoted in my note - It would be best to ascertain this first by calling the originals.

WB
21-10-98

Yes
ABe
22/10/95

Ass^t Secy

Please see note for orders on c. 491/96 E,H

Mr. Frances' note there of Hon. Mr. Groses.

You may revert to the practice under which requests for temp^y exemptions did not come up to the Secy.

You may deal with them as routine; but bring to notice please any long continued series of temp^y exemptions, & any cases of a special charact.

JT 19.10.95.

Noted
ale
19/10/95

Please put into u.o. mem: to Reo. in the sense noted by the CR

KT
21.10.95

Edu
127

Government (1898) of Madras.

REVENUE.

287 of 96 ...
466 of 95 ...

Pub Ser Wel...

Order ms. No. 671 d/ 22-10-98

Recorded.

21 10 98

11-10-98

ale 13/10/98

Recd. 27 Sep. } 1898.
Regd. 28. 9. }

Enclosures

Spare copies 4

Note – Please see para 8(ii) of the current pp 20. The question of authorizing ... to sanction the entertainment of unpassed men should have been considered in the Ed Dept – vide the procedure adopted in para 2 I (6) of G.O. No. 142 Rev d 24-3-96 (under cover of G.O. No 287 Ed d 8th May) Flag H.

G.O., No. 523, 12th September 1898.

It may also be noted that G.O. no 282 Rev d 18th May 1898, in para 2 (12) of which a similar proposal of Mr. Meyer has been approved has not even been communicated to Edl

Flag E

SEPTEMBER.

Asst Secy
In neither case has the para. been quoted

... 1898

note for Secy

The omission has been supplied
ale 15/10/98

Curtailment of work.

Passing orders on Board's Proceedings submitting proposals formulated by Mr. Meyer for the — in the Separate Revenue Department.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 150, dated 17th May 1898:—

Read—the following letter from W. S. MEYER, Esq., I.C.S., to the Secretary to the Commissioner of Separate Revenue, dated Calcutta, 23rd November 1897, No. 36:—

With reference to paragraph 7 of G.O., No. 1243, Judicial, dated 27th August 1897, I have the honour to submit the following suggestions for the further curtailment of work, &c., in the Separate Revenue Department. They are based upon notes which I had not had time to work up into letter form before I left Madras.

A.—Abkári Returns.

2. *The appendices to Standing Orders Nos. 155 to 171* should, I think, be carefully revised. At present they contain a number of forms which are not now in use or have been modified, while in some cases the periodicity of the return or the paragraph of the Standing Orders prescribing it requires to be altered.

For example—

(1) In paragraph 14 of Standing Order No. 157, Collectors are required to submit a statement of irrecoverable arrears of abkári revenue once a quarter; and the appendices thereto contain not only this statement but also a quarterly statement of resales. As a matter of fact, however, the latter statement is not submitted by Collectors, but is compiled in the Board's office from the monthly statements submitted as enclosure IV to the demand, collection and balance statement.

(2) The statement showing the realization of guaranteed abkári revenue which is one of the appendices to paragraph 15 of Standing Order No. 157 is not now in use, as the minimum guarantee system, which was in force in the Tindivanam, Villupuram and Cuddalore taluks of the South Arcot district, has been abolished.

(3) The report of excise advances appended to paragraph 1 of Standing Order No. 166 has been made half-yearly (*vide* paragraph 22 of Board's Proceedings, No. 374, dated 2nd September 1897).

(4) The statement showing the charges under "Excise on spirits" which is printed, in the appendices to paragraph 1 of Standing Order No. 168, as enclosure L to the Excise Administration report has been abolished; and a new enclosure L has been prescribed for exhibiting the stock account of ganja, bhang and other intoxicating drugs prepared from the hemp plant.

(5) Enclosures I and II to the monthly demand, collection and balance statement are printed as appendices to paragraph 9 of Standing Order No. 157 which appears from the body of the Standing Orders to have been cancelled by Board's Proceedings, Mis. No. 1202, dated 23rd February 1891. The paragraph of the Standing Order prescribing the enclosures has now to be altered.

(6) The forms of enclosures A, B, C, D, F, G and J to the Excise Administration report, as printed in the appendices to Standing Order No. 168, have to be modified so as to agree with the forms now in use. The same remark applies to the items entered in column 1 of the main demand, collection and balance statement, comparative statement of collections, and enclosure III to the demand, collection and balance statement, which are appended to paragraphs 6 and 7 of Standing Order No. 157, as also to the forms printed as appendices to paragraph 12 of the same Standing Order and paragraphs 1 and 3 of Standing Order No. 158.

3. *Enclosure IV to the Monthly Demand, Collection and Balance Statement.*—Under paragraph 12 of Standing Order No. 157, Collectors should submit to the Board a monthly statement of resales of abkári farms and shops giving particulars by farms or shops of the original bids, the bids at resales, the losses by resales, and the amounts that remain outstanding after crediting deposits, &c., towards such losses. This statement is not compiled and submitted to Government with the Board's review of demand, collection and balance statements, nor is it required except for the purpose of ascertaining the variations in the demand caused by resales. I would suggest therefore that the enclosure be dispensed with and Collectors required to explain such variations in the demand in a foot-note to the demand, collection and balance statement, as is done in the statement of land revenue and cesses submitted to the Commissioners of Land Revenue.

4. *The Comparative Statement of Collections*, which forms the second part of the body of the demand, collection and balance statement, might also be dispensed with, as was done in the case of land revenue and cesses by Board's Proceedings, No. 503, Land Revenue, dated 1st September 1893, clause (3). The collections to be entered in columns 2 and 3 of this statement for any month should correspond to those entered in column 10 of the body of the demand, collection and balance statements for that month and for the corresponding month of the previous year (paragraph 6 of Standing Order No. 157, Board's Proceedings, No. 247, dated 7th May 1888, and Board's Proceedings, No. 461, dated 14th September 1888, paragraph 4). The statement to be submitted to Government can therefore be compiled in the Board's office, and it will be sufficient if Collectors are required to enter the total collections under Abkári and Opium in the corresponding month of the previous year at foot of the total in column 10 of the demand, collection and balance statement and to explain any large variations between those and the current year's collections in a foot-note thereto.

5. I would, indeed, go further and suggest that the submission of a separate comparative statement to Government might be discontinued, as for the purpose of explaining the variations in the total collections for the Presidency (*vide* paragraph 2 of Board's Proceedings, No. 526 of 3rd December 1894), it will be sufficient to give the total collections for the Presidency for the corresponding period of the previous year at foot of column 10 of the Board's demand, collection and balance under "Total Excise" and to furnish explanations for the variations in a foot-note to the statement.

6. In this connection I venture to point out that the memorandum explaining the *differences between the collections as shown in the demand, collection and balance statement and in the Treasury accounts* need not be tabulated from the district returns and submitted to Government every month, as Government requires only an annual reconciliation memorandum to be furnished to it with the Administration report.

7. *Monthly Account of Consumption of Country Spirits* (D_{22}).—These monthly accounts were originally prescribed by the Board in 1884 at the suggestion of the Commissioner of Salt and Abkári Revenue, to enable him to keep a watch on the progress of the Free supply system then newly introduced. As, however, the statements of consumption were, in most cases, not received from arrack vend farmers and independent shopkeepers except after great delay, and were, after all, of doubtful accuracy, the Board issued instructions (*vide* Board's Proceedings, No. 117, dated 28th February 1888), to the effect that the quantity of spirits issued from distilleries, warehouses and wholesale vend depôts to farmers and shopkeepers should be taken as the consumption within the limits of the farm or town concerned, and prescribed a form of statement to be filled in from the daily extracts from the register of permits submitted by officers in charge of distilleries and warehouses and the monthly extracts received from the Collectors of other districts, and from a monthly return to be obtained from every wholesale vendor of country spirits licensed to supply the districts; while supplemental instructions were issued in Board's Proceedings, No. 463, dated 17th September 1888, as to cases in which a licensee of two or more farms had only a single depôt and distributed liquor therefrom to the several farms. The compilation of the statements in the Collector's office (as contemplated in Board's Proceedings, No. 81, dated 4th May 1887, and in paragraph 4 of Board's Proceedings, No. 117, dated 28th February 1888), entailed much labour; nevertheless the statements so prepared and submitted were not, up to the year 1891–92, utilized by the Board, which based the returns of consumption submitted to

Vide Board's Proceedings, No. 3682, dated 29th October 1884 (paragraphs 2 and 4) and paragraph 1 of the G.O. in Board's Proceedings, No. 4184, dated 6th December 1884.

Government on the statements of issues received by it direct from the officers in charge of distilleries and warehouses. Towards the close of 1891, however, the Board found that variations in issues to the several districts could not be satisfactorily accounted for, as the wholesale shops in one district frequently supplied retail shops in other districts also; and it accordingly obtained the sanction of Government to base the statistics of consumption for each district on the issues from the distilleries, warehouses and wholesale shops conjointly to retail vendors as given in the returns submitted by the Collector concerned.

Government Order in Board's Proceedings, No. 76, dated 9th February 1892.

I would now suggest that, in view to reduce the work of compilation to be done in the Collectors' offices, they may be required to obtain information from wholesale vend depots only as regards the quantity of liquor issued therefrom to retail liquor shops in adjoining districts and to submit the same to the Board, so as to enable it to make the necessary alterations in the issues to the several districts as reported to it by officers in charge of distilleries. The statement of consumption can, in this event, be prepared in the Board's office itself as was done before 1892.

8. Even if the above proposal be not accepted, information regarding the number of shops sanctioned and open and the average selling prices per gallon of the different strengths of spirits need not be furnished every month. These statistics are not embodied in the return submitted to Government with the Board's remarks on the Collectors' statements of consumption; and I submit that it would be sufficient to exhibit them in the annual statements submitted with the Administration report—*vide* columns 4, 5 and 15 to 18 of enclosure C thereto.

Statement appended to Board's Proceedings, No. 228, dated 5th June 1897.

9. *Quarterly Statement of Resales of Abkári Farms and Shops.*—This is compiled in the Board's office from the monthly returns furnished as enclosure IV to the demand, collection and balance statement, and is submitted to Government together with the quarterly statement of irrecoverable arrears of excise revenue. As, however, the statement of arrears recommended to be written off itself contains all the particulars exhibited in the statement of resales in regard to irrecoverable arrears resulting from resale of shops, it appears to me that the compilation and submission of the latter to Government is unnecessary and might be discontinued.

10. Besides submitting to the Board the *quarterly statement of irrecoverable arrears* of excise revenue, prescribed by Standing Order No. 157, paragraph 14, the Collector must ordinarily pass orders as to the irrecoverability of every item mentioned therein. In the case of land revenue and cesses, the scrutiny of the individualwar lists of irrecoverable arrears is left to the Divisional Officer, and it is with reference to that officer's orders on the lists that a consolidated statement is sent up every quarter by the Tahsildar to the Collector. I would suggest that the same course be adopted in the case of excise revenue.

Paragraph 3 of Board's Proceedings, No. 200, Land Revenue, dated 17th April 1890.

B.—Additional Powers to be granted to Revenue Officers in respect of Abkári Matters.

11. In its Proceedings, No. 166 of 17th May 1890, the Board ruled that Collectors might *sanction the transfer of independent arrack and toddy shops* from one place to another within the limits fixed therefor as notified in the District Gazette, but that removal beyond those limits should not be allowed except with the Board's sanction. The Collectors of Chingleput and Tanjore proposed not long ago that the power to transfer such shops beyond the notified limits might now be delegated to Collectors (*vide* item 5 of appendix B at page 5 of Board's Proceedings, No. 520, dated 27th December 1896), but the proposal did not meet with the Board's approval. I do not see any reason, however, why Collectors should not have the power to make transfers of shops which are actually working (not a mere transfer of a shop which has not been sold with the rest at the annual sales) unless the shop is to be moved to within, say,

two miles of some other shop in which case, to avoid possible claims to compensation for diminished profits on the part of the purchaser of that shop, the Board's sanction might be required to be obtained.

If, however, the Board holds to its former view the last sentence of paragraph 12 of Standing Order No. 154 will require alteration.

12. It was on the same occasion proposed that Collectors should have power to *open new shops* or to *close shops for which there are no bids*. The Board observed that these two proposals were then premature, but that they might be introduced after the independent shop system had been universal for two or three years.

I submit with reference to this that each district has or should have a sanctioned maximum number of both arrack and toddy shops; that this should not be exceeded without the Board's sanction; but that there is no reason why the Collector should not diminish it, subject of course to the right of going back to the old sanctioned number.

13. As a matter of fact, a Collector does practically order the temporary closure for the year of shops which cannot be sold to advantage. I do not see why he should not be given the slightly extended power of definitely closing a shop which has not fetched a satisfactory bid for, say, three years, and of establishing new shops, either temporarily or permanently as the case may be, in the place of shops so closed. Of course, a new shop should be sanctioned from the beginning of the lease, so that purchasers of old shops should have no reason for complaint.

All Collectors are now familiar with the separate shop system and the Board can only act on their proposals. In these circumstances, I respectfully request that the Board will reconsider its decision above referred to.

14. Under condition 13 of the licenses granted to independent shopkeepers to vend country spirits and toddy, the Collector alone is competent to specially *extend the hours of sale* of ordinary shops; and conditions 30 and 31 of the licenses issued to arrack and toddy shopkeepers, respectively, vest in the same officer the right to grant "*occasional licenses*" for the sale of country spirits and toddy on the occurrence of fairs, festivals, &c., in places in the vicinity of which there are no regularly licensed shops, and to fix the fees to be paid therefor. I propose that Divisional Officers be allowed, subject to any general instructions which may be issued by the Collector in regard to charge of fees and so forth, to issue special licenses for the sale of arrack and toddy, and also to extend the hours of business of ordinary shops, on the occasion of fairs and festivals. The period of the special licenses will not in any case exceed ten days.*

Vide appendix to paragraph 1 of Standing Order No. 155.

* *Vide* conditions 30 and 31 of the forms of licenses to arrak and toddy shopkeepers.

15. In Board's Proceedings, No. 523, dated 1st December 1894, Divisional Officers, who had by that time been empowered to grant shop licenses, were authorised to fine independent shopkeepers for breach of the conditions of the license; and this includes the power to impose fines for non-payment of kists on the due date. In Board's Proceedings, No. 231, dated 15th June 1896 (approved by Government in its order, No. 348, Revenue, dated 22nd July 1896, in Board's Proceedings, No. 327, dated 15th August 1896), the Board, while recommending that Tahsildars and Deputy Tahsildars in independent charge might be authorised to issue shop licenses, expressly declared that this was not to include the power to *fine abkári shopkeepers* for breaches of the conditions of the license. But as the scale on which fines for default to pay kists may be levied has been fixed in Board's Proceedings, No. 121, dated 21st March 1889, I think that Tahsildars and Deputy Tahsildars might be allowed to impose such fines within this scale or any that may hereafter be substituted therefor. This power would save a large number of petty references to Divisional Officers, while it would not involve the occasionally difficult exercise of discretion which would be required in dealing with other breaches of license.

Vide remarks against item 1 at page 5 of Board's Proceedings, No. 520, dated 27th December 1896.

Similarly, I would allow Tahsildars and Deputy Tahsildars in independent charge to *fine for default in payment of tree-tax* instalments according to a similar scale to be laid down by the Board.

16. At present Tahsildars can, under the notification appended to G.O., No. 348, Revenue, dated 22nd July 1896 (in Board's Proceedings, No. 327, dated 15th August 1896), *suspend the licenses issued to independent arrack and toddy shopkeepers* only in cases where it is decided to resell the shop for default of payment of rent on the due date. I submit that they may also be empowered to suspend such licenses, pending the Divisional Officer's orders, whenever they recommend the cancelment of the licenses for flagrant default or breach of rules, and that this power may be conferred in the case of tree-tax licenses also.

C.—Income-tax.

17. *Income-tax Inspection Reports.*—In paragraph 37 of Board's Proceedings, No. 891, dated 10th April 1886, Collectors were requested to personally supervise the work of assessments done by their subordinate officers with a view to secure uniformity of classification and just and equitable assessments, and to make constant tours for inspecting the assessment and other registers and correcting such irregularities as they might discover in the procedure of the several assessing officers; and quarterly reports of the inspections so made, and of the results thereof, were required to be submitted for the Board's information. In August 1887, the Collector of Malabar enquired whether these inspection reports might not be discontinued in consideration of the fact that the subordinate assessing officers had become sufficiently conversant with the provisions of the Income-tax Act and Rules, and that any irregularities that might be committed by them would be set right by the Divisional Officers. The Board thereupon ordered that the submission of the reports should be continued, but at the same time observed that no special tours need be made for the purpose of these inspections but that the opportunities afforded by the Collector's general touring should be availed of (Board's Proceedings, No. 643, Land Revenue, dated 19th October 1887). A form of inspection report was prescribed in 1893 (Board's Proceedings, Mis. No. 2109, Separate Revenue, dated 8th June 1893); but it has since been revised and the report itself made half-yearly by Board's Proceedings, No. 33, Separate Revenue, dated 26th January 1897. The report will now be in the form of answers to printed questions, and the first fourteen of these refer to inspections made by Collectors while the results of the Divisional Officers' inspections have to be noted against questions 15 and 16.

I submit that, as the Collector cannot be expected to inspect taluk offices more than once in a year in the course of his ordinary touring, an annual report embodying the result of the inspection of all the taluks visited by him in the year might be substituted for the half-yearly ones now submitted. The information therein furnished is only utilised for incorporation in the Board's Administration report, while the only matters referred to therein on which immediate action will, if at all, have to be taken are (1) inequalities of assessments and irregularities in the disposal of objection petitions and (2) delay in the disposal of objection and revision petitions and slow progress in assessments and collections. Inequalities and irregularities will come to the notice of the Divisional Officer and the Collector in the course of their tours and on perusal of the records submitted in connection with revision petitions, while delays in the disposal of petitions and slow progress in assessment and collections can be watched from the half-yearly demand, collection and balance statement Q furnished to Collectors and the Board, as well as from the Revenue Business statement proposed in my letter to the Commissioners of Land Revenue, No. 34, dated 5th November 1897 (copy submitted), and the monthly progress report of assessment and collections which is at present submitted to the Collector in many districts.

18. *Half-yearly Statements Q and Q_1.—Q. Talukwar Demand, Collection and Balance under Part IV—Q_1 Statement of Classwar Collections under each of the Parts.*—The existing forms of these statements were prescribed in paragraph 2 of Board's

Proceedings, No. 651, Land Revenue, dated 24th July 1888, which also altered their periodicity from monthly to quarterly. The returns have since been made half-yearly (*vide* G.O., No. 213,* Revenue, dated 29th March 1897). The forms correspond to enclosures 1 and 5 to the Annual Administration report and are, I think, too elaborate to be used as half-yearly returns. The Deputy Tahsildar in charge of the Chingleput taluk observes that it takes a clerk more than four days to prepare these statements for each half-year. This is due mainly to the fact that for the compilation of Statement Q_1 particulars of collections made from assessees falling under each of the fifteen classes have to be posted up with reference to the entries in columns 16 and 23 to 34 of Register 1, columns 11 and 12 of Register 1-A and columns 3 to 19 and 21 of Register No. 4, and that the particulars of disposal of objection and revision petitions to be entered in columns 8 to 17 and 24 to 33 of Statement Q can only be compiled by going through all the decisions recorded in column 6 of Register No. 2 and column 8 of Register No. 5.

* In Board's Proceedings, No. 163, Sep. Rev., dated 27th April 1897.

19. In the first place, the classwar particulars of collections furnished in Form Q_1 are not required for the purposes of the review of assessment and collections contemplated in Board's Proceedings, No. 668, Land Revenue, dated 6th September 1890; nor are even the total collections under each of the Parts required except for comparison with the receipts in the corresponding period of the previous year, in regard to which Collectors furnish the information required in their monthly comparative statements of collections under Income-tax and Stamps. I would, therefore, suggest that Statement Q_1 be dispensed with, and that the monthly comparative statement, which, it will be noted, is not submitted to Government, be made half-yearly.

Secondly, the talukwar demand, collection and balance under Part IV, which is submitted in Form Q, is not required for the second half-year, as enclosure 5 to the Annual Administration report, which is in the same form, serves the purpose. Further the particulars of disposal of objection and revision petitions to be furnished in columns 8 to 17 and 24 to 33 referred to above, though useful in an *annual* statement, are not required in the half-yearly return now in question and may be struck out. The revised form suggested is appended to this letter.

If the form is curtailed as proposed, its preparation in taluk offices and the tabulation of a consolidated statement for the Presidency will not entail much labour, and the Board can review the progress in assessment and collections under Part IV half-yearly.

20. *Enclosures to the Annual Administration Report.*—The enclosures submitted by Collectors are thirteen in number, and the Deputy Tahsildar in charge of Chingleput taluk states that it takes a clerk more than fourteen days to prepare them. Of these, Nos. 1, 2, 7 and 8 † correspond to Returns III, IV, V and VI prescribed by the Government of India, and the preparation of enclosures 9 to 11 ‡ entails but little labour. Of the remaining enclosures, *No. 3* shows the *classwar* particulars of the demand, collection and balance under Part II (Companies), while *Nos. 4 and 5* show, respectively, the *classwar* and *talukwar* particulars of the demand, collection and balance under Part IV. *No. 5*, as proposed above, will take the place of the information now submitted in Statement Q for the second half-year and must be retained. Statements 3 and 4 (*classwar* demand, collection and balance under Parts II and IV) may be abolished, as the corresponding statements for the Presidency which were printed as Appendices F and G to the Board's Administration report till 1894-95 have been ordered to be discontinued (*vide* paragraph 3, clause (*f*)

† 1. Statement showing the classwar particulars of the collections of income-tax under each of the Parts.
2. Statement showing the original and final demands and the balance of amounts under all the four Parts.
7. Statement showing the classification of incomes arranged according to professions.
8. Statement showing the expenditure incurred for the collection of income-tax.

‡ 9. Proceedings against defaulters under the Land Revenue law.
10. Proceedings against defaulters under the Civil Procedure Code.
11. Statement showing the number of prosecutions under the Income-tax Act.

of G.O., No. 50, Revenue, dated 1st February 1896, and paragraph 5 of Board's Proceedings, No. 243, dated 26th June 1896). As observed by Government "there can be no object in a demand, collection and balance statement by classes, as there can be no reason why one class of assessments should be better collected than another"; and the preparation of these classwar demand, collection and balance statements, specially the demand, collection and balance under Part IV made up in the Taluk office, entails a good deal of labour. All the information furnished therein excepting the classwar particulars and the disposal of objection and revision petitions is available in Return IV submitted to the Government of India (enclosure 2) while particulars of disposal of petitions as well as the demand, collection and balance are given in full in enclosure 5 — talukwar demand, collection and balance.

But in one of the appendices to the Board's Administration report (appendix H), classwar particulars have to be furnished in regard to the original and final assessments under Part IV; accordingly, if my proposal to abolish enclosure 4 from which these figures were hitherto taken is accepted, a statement containing columns 1 and 6 to 9 of appendix H should be prescribed for submission by Collectors in the place of that enclosure.

21. *Encl sures 6 and 6-A*—are stated to have been prescribed with reference to paragraph 8 of G.O., No. 897, Revenue, dated 27th December 1888, and the penultimate sentence of paragraph 6 of G.O., No. 856, Revenue, dated 4th December 1894; and they correspond to the statements appended to paragraphs 29 and 30 of the Board's Administration report for 1896–97. I submit that, in the penultimate sentence of paragraph 6 of G.O., No. 856, dated 4th December 1894, the Board was required to check the initial assessment of only those districts which had returned a large number of objection petitions, with a view to ascertain how far the undue proportion of objection petitions to the number of persons originaliy assessed (in excess of 50 per cent.) was due (1) to indiscriminate additions made by assessing officers to the assessments of the previous year and (2) to failure on the part of the same officers to revise the list of each year with reference to the actual or estimated income drawn by the assessees during the previous year. I think that the requirements of Government would be fully satisfied if the statement in question (Enclosure 6-A) were ordered to be furnished by the Collectors of the few districts in which the percentage of objection petitions to assessees exceeds the limit of 50 referred to in the Government Order last quoted.

Enclosure 6.—Statement showing the alterations which the final assessment of the previous year under Part IV has undergone during the year under report

Enclosure 6-A.—Statement showing how the original assessments in any one year under Part IV were arrived at from the previous year's final assessment.

22. *Enclosure 12*, which compares the income-tax assessment and collections under Part IV in each of the municipalities in a district, was prescribed with reference to paragraph 10 (*b*) of the Government of India letter printed at pages 1 to 3 of Board's Proceedings, No. 611, Land Revenue, dated 11th July 1888. The form now in use provides for the exhibition of particulars of assessment and collections against each source of income under classes I to VI, VII to IX and X to XV; and the details thus furnished in the district returns are tabulated and submitted in manuscript to Government. The only mention made of them in the Administration report for 1896–97 is in paragraph 31, and there only the total number of assessees and total amount of tax leviable in each municipality are referred to. In the letter quoted above, the Government of India stated that the details of assessment and collections for Presidency towns should either be exhibited separately or rendered in separate returns, that an additional return should be submitted showing the total assessment and collection for each district; and that if any local Government preferred to show details below districts in the last mentioned return (*e.g.*, by giving details for taluks or for important towns) there would be no objection. The Government of India does not seem to require particulars by classes or the details of assessment and collections for each source of income, nor does the districtwar statement of assessment and collections which was to be supplemented by details for important towns furnish particulars by classes or sources of income; and in fact the Local Government merely returns to the Board the manuscript statement for the Presidency above referred to without sending it on to the Government of India. In these circumstances I submit that the statement may be abolished, or, if this be not approved, that the form may be curtailed so as to provide for the exhibition of only the total number of assessees, total amount of tax and total collections in each municipality for the year under report and the previous year.

D.—Stamps.

23. *Statement of Stamp Duty in Pauper Suits.*—Under Board's Proceedings, No. 222, Land Revenue, of 8th March 1888, the statement of stamp duty in pauper suits is being submitted triennially, an abstract statement showing the demand, collection and balance of stamp duty for the whole district, with particulars of irrecoverable arrears only, being submitted in the intermediate years. If on a perusal of these annual statements it is found that the recoverable balance at the end of the year exceeds Rs. 1,500—as is the case in some 10 or 12 districts every year—the Board requires the Collectors concerned to submit quarterly reports of the progress made in the realisation of the same in the form prescribed in Board's Proceedings, No. 17 of 22nd January 1894, while the Collectors of the remaining districts have to furnish half-yearly returns to the Board—*vide* remarks against item 7 at page 3 of Board's Proceedings, No. 520, dated 27th December 1896. From the remarks last quoted it will be seen that the Board then disapproved of a proposal to abolish these returns as they constituted a useful check. This objection no doubt applies to the discontinuance of the quarterly returns in districts where the balances are heavy; but in the remaining districts it seems unnecessary to insist on the submission of a statement of progress in collection at the end of the first half-year, while the annual statement will take the place of the return for the second half-year. I would suggest therefore that the half-yearly statement be discontinued.

24. I take this opportunity to urge that it seems needless for the Board to get anything more than an annual demand, collection and balance return from any district in respect of an item the demand under which does not even approach half a lakh for the entire Presidency. It will be noted that the amounts of duty awarded to Government have to be recovered by the local pleaders by applying to the Civil Courts for attachment and sale of the judgment debtors' property (paragraph 1 of Standing Order No. 46). In the case of a similar item—costs awarded to Government in civil suits—the Board in the Land Revenue Department gets only an annual return (as an enclosure to the jamabandi report) from Collectors.

		Rs.
Current Demand for	1893–94	.. 39,378
Do.	for 1894–95	.. 39,727
Do.	for 1895–96	.. 35,565

(Statement at page 4 of Board's Proceedings, No. 249, dated 3rd July 1896.)

25. According to the list of taluk returns drawn up by the Huzur Sheristadars' Committee appointed in Board's Proceedings, Mis. No. 3991, Land Revenue, dated 29th August 1896, Tahsildars have to submit to the Treasury Deputy Collector a half-yearly statement of the kind dealt with above. I am of opinion that they should not be required to furnish either a half-yearly or an annual return of recovery of stamp duty in pauper suits, as all correspondence relating to this subject is available in the Collector's own office, and the collection of the duty in each case is then and there reported to him by the Tahsildars on receipt of intimation from the pleaders concerned, while any undue delay in the recovery of the amount awarded to Government in individual cases or in the submission of reports as to whether the sum awarded is recoverable or not (paragraph 1 of Standing Order No. 48) can be watched in the Collector's office by keeping the file relating to each case open (and sending reminders) until intimation of collection is received from the Tahsildar concerned.

26. The Collector, Nilgiris, (Mr. Tremenheere), suggests the simplification of the *procedure* at present followed *in the matter of refunding or renewing the value of unused, damaged or spoiled stamps.* Under Standing Order No. 46 and Rules 21 and 22 in chapter X at page 35 of the Stamp Manual, the Treasury Deputy Collector has, on receipt of applications for refund or renewal of stamps, to prepare a list of all such stamps in Form LXI (at page 139 of the Manual) and to submit it to the Collector.

The Collector is, after satisfying himself of the propriety of the application, to punch or mark the stamps, and either authorise the issue of fresh stamps or the repayment of value (subject to the prescribed deduction of one anna in the rupee) as may be applied for; and, after certifying to this effect at foot of the list, he sends it on to the Treasury Deputy Collector who has then to prepare vouchers in Form LXI referred to above in the case of each individual applicant and send them on to the party concerned for signature. When the vouchers are returned duly signed, orders are passed for payment of value or renewal as the case may be. I think that the work thus involved might, as Mr. Tremenheere suggests, be curtailed by directing that applicants for refund or renewal should themselves prepare and submit applications in Form LXI, with a column added to show the "Reasons * for refund or renewal—(*a*) spoilt, (*b*) misused and (*c*) not required" and that they should also, as is done in the salary and pay bills of Government officers, note at foot of the applications to whom the value or stamps, as the case may be, should be refunded or delivered.

* *Cf.* The heading of column 4 of form LXXXI in which applications are submitted by Collectors to the Board.

27. I have suggested in paragraph 19 above that the *comparative statement of collections of stamps and income-tax* may be made half-yearly.

E.—Customs.

28. *Statement of Rewards to Informers of smuggled goods.*—Under paragraph 3 of Standing Order No. 77, Collectors are competent to sanction the payment of rewards not exceeding Rs. 100, with reference to the scale shown in the appendix to the Standing Order subject, however, to the submission of a monthly statement of the rewards so sanctioned to the Board, in a prescribed form.

The Collector of Tanjore proposed in 1896 that this statement should be made annual, as the monthly returns from his district had been blank for many years (*vide* item 1 at page 4 of Board's Proceedings, No. 520, dated 27th December 1896). The Board declined to recommend the proposal, as the rules for payment of rewards had only recently been modified in G.O., No. 736, Revenue, dated 13th November 1895, and as the alterations which were then about to be introduced in Customs Administration would probably increase the cases elsewhere. Later on, however, the Board observed in its Proceedings, No. 405, dated 24th September 1897, that "this statement is practically valueless and might be abolished, but it is prescribed in rule 3 of the rules for the grant of rewards sanctioned by the Government of India in its letters communicated in G.Os., No. 1915, Revenue, dated 20th May 1879, and No. 2, Revenue, dated 8th January 1896."

29. This Proceedings (which was addressed to Government) having been transferred to me in connection with my special duty, I have the honour to suggest that the statement be assimilated to that prescribed in respect to rewards granted by District Magistrates, &c., by rule 6 in G.O., No. 526, Judicial Department, dated 9th March 1895 (copy enclosed). It should, that is, be annual and should show the total expenditure incurred under this head in the year, with details of those cases only in which the reward granted to any one person was Rs. 50 or more. As observed by the Board in the passage above quoted, this will render reference to the Government of India necessary, and I would suggest that the Governor-General in Council should be moved to sanction the omission of the latter sentence of rule 3 of the rules printed in G.O., No. 736, Revenue, dated 13th November 1895, as the submission and periodicity of such statements as are there referred to is clearly a matter for departmental instructions.

30. *A comparative statement showing the Collections of Customs Revenue* (Sea Customs and Land Customs) is obtained by the Board from Collectors and submitted to Government every month. It is only required for ascertaining the causes of considerable variations, and I submit that it might well be made half-yearly as suggested in paragraph 19 above in the case of income-tax.

Two other statements, showing *miscellaneous receipts under Sea Customs and Land Customs*, are also submitted by Collectors every month, under what authority I have not been able to trace. I think that they might well be made half-yearly, if not altogether abolished.

F.—Curtailment of Administration Reports.

31. *The Salt, Abkári and Income-tax Administration reports* have been somewhat curtailed of late — *vide* papers quoted on the margin; but I recently submitted some informal suggestions to the Commissioner of Separate Revenue for their still further reduction, by lopping off or reducing statements which appeared to me superfluous. I understand, however, that most of my proposals in this behalf have failed to meet with acceptance, but that the Commissioner appears to be disposed to discontinue the submission of the two diagrams illustrating the incidence of income-tax collections which are appended to paragraph 44 of the Income-tax report for 1896–97, as being unnecessary in regard to a tax which yields only a small amount of revenue.

G.O., No. 626, Revenue, dated 29th August 1894, in Board's Proceedings, No. 381, dated 20th September 1894.
G.O., Mis. No. 2880, dated 21st July 1896, in Board's Proceedings, Mis. No. 3277, dated 24th July 1896.
G.O., No. 30, Revenue, dated 1st February 1896, in Board's Proceedings, No. 243, dated 26th June 1896.
G.O., No. 392, Revenue, dated 5th August 1896, in Board'sProceedings, No. 362, dated 8th September 1896.
G.O., Mis. No. 3277, dated 29th June 1897, in Board's Proceedings, No. 270, dated 8th July 1897.

32. Three diagrams are likewise appended to the triennial *Stamp Administration report*—

(1) *A*, comparing the amounts realised from the sale of the different kinds of stamps and from land revenue during the past ten years.

(2) *B*, showing the incidence of the stamp revenue per head of the population compared with that of land revenue and income-tax.

(3) *C*, showing the number of vendors for every 100,000 of the population and for every lakh of stamp revenue and their average yearly remuneration.

I would suggest that in all the three cases the troublesome and expensive luxury of a diagram might be dispensed with. Such statistics and comparisons as may be useful or interesting can be indicated in figures in the report.

G.—Miscellaneous.

33. In paragraph 8 of its Proceedings, No. 371, dated 2nd September 1897, the Board has directed that in the Salt and Abkári Department the *returns of public servants suspended or dismissed, and of fines and stoppages made from their pay*, which were formerly monthly, should hereafter be submitted at the end of every half-year. In regard to these returns, I would refer you to paragraphs 33 and 35 of my letter No. Extra B Tour, dated 12th October 1897, to the Land Revenue Secretary * wherein I have pointed out that mere abstract statements of fines without individualwar particulars are quite sufficient, and that the returns of suspensions and dismissals are unnecessary, as the persons so punished will always have a right of appeal to superior authorities and any reckless abuse of power or individual injustice will be brought to notice in this way.

* In Board's Proceedings, No. 365, L. R., dated 1st November 1897 (copy enclosed).

34. To sum up, my proposals are—

(1) That the appendices to Standing Orders Nos. 155 to 171 should be carefully revised by eliminating the forms which are not now in use, and by altering the periodicity or the headings and items in other forms, where necessary, so as to agree with those now in use.

Paragraph 2.

(2) That the statement of resales and the comparative statement of collections of excise revenue which are now submitted by Collectors with their monthly demand, collection and balance statements, be abolished, explanations for alterations in the demand caused by resales and for variations in the collections as compared with those of the corresponding period of the previous year being required to be furnished in foot-notes to the demand, collection and balance statement itself.

Paragraphs 3 and 4.

(3) That the submission to Government of the comparative statement of collections and of the memorandum of explanations for the differences between the collections given in the demand, collection and balance and the Treasury accounts be discontinued.

Paragraphs 5 and 6.

(4) That the monthly statement of consumption of country spirits may, as was originally done, be tabulated in the Board's office from the issues from distilleries and warehouses as reported to it, Collectors being required to obtain and furnish information only as regards the quantities of liquor issued from wholesale vend depôts in their districts to retail shops in adjoining districts.

Paragraph 7.

Or, if this be not approved, that the statement now submitted by Collectors be curtailed as proposed in paragraph 8.

(5) That the quarterly statement of resales which is at present submitted by the Board with the statement of irrecoverable arrears recommended to be written off be abolished.

Paragraph 9.

(6) That the scrutiny of the individualwar lists of irrecoverable arrears of excise revenue may, as in the case of land revenue and cesses, be left to the Divisional officers.

Paragraph 10.

(7) That Collectors be authorised, subject to certain restrictions, to transfer independent shops beyond the notified limits, to close existing shops and to open new ones in their place.

Paragraphs 11, 12 and 13.

(8) That Divisional officers might be allowed to issue special licenses for sale of arrack and toddy and to extend the hours of business of ordinary shops at fairs and festivals.

Paragraph 14.

(9) That Tahsildars and Deputy Tahsildars be empowered, subject to a fixed scale laid down by the Board, to fine independent shopkeepers for non-payment of kists and to impose fines for default to pay tree-tax instalments.

Paragraph 15.

Also that they should be competent to suspend shop or tree-tax licenses pending the Divisional Officers' orders where the cancelment thereof for flagrant default or breach of license has been recommended.

Paragraph 16.

(10) That the half-yearly income-tax inspection reports be made annual.

Paragraph 17.

(11) That the half-yearly statement Q_1, showing classwar particulars of collections under each of the four Parts of Schedule II to Act II of 1886, be abolished, and that statement Q (showing the talukwar demand, collection and balance), be submitted for the first half-year only and be curtailed by the omission of certain particulars relating to objection and revision petitions.

Paragraphs 18 and19.

Also that the monthly comparative statement of collections of income-tax and stamps be made half-yearly.

Paragraphs 19 and 27.

(12) That of the annual statements submitted with the Collectors' reports on the Administration of Income-tax, enclosures 3 and 4, showing the classwar particulars of the demand, collection and balance under Parts II and IV, be abolished; and that a new statement, showing the classwar particulars of the original and final assessments under Part IV and corresponding to appendix H to the Board's report for 1896–97, be prescribed in the place of the latter.

Paragraph 20.

(13) That enclosure 6-A to the same Administration report be required only from the Collectors of districts in which the proportion of objection petitions to original assessees is unduly large, and that enclosure 12 (assessment and collections in municipal towns) be abolished or else curtailed so as to show the total number of assessees and the total assessments and collections in each municipality without particulars by classes or sources of income.

Paragraphs 21 and 22.

(14) That the quarterly and half-yearly statements of stamp duty in pauper suits now required from Collectors be discontinued, and that all information required under this head be compiled for the Board in the Collector's own office.

Paragraphs 23 to 25.

(15) That the procedure followed in the matter of refund and renewal of unused, damaged and spoilt stamps be simplified by the issue of printed forms of applications providing for the exhibition of all the required information, on which the order for payment could be at once passed.

Paragraph 26.

(16) That the monthly statement of rewards not exceeding Rs. 100 paid by Collectors to informers of smuggled goods be made annual and curtailed so as to show individualwar particulars in the case of only such amounts as are not less than Rs. 50.

Paragraphs 28 and 29.

(17) That the monthly comparative statement of collections of Customs revenue be made half-yearly and that the two supplementary statements referred to in paragraph 30 be made half-yearly or abolished.

Paragraph 30.

(18) That the two diagrams appended to the Income-tax report and referred to in paragraph 31 above be discontinued.

Paragraph 32.

(19) That the diagrams appended to the triennial Stamp Administration report be also discontinued.

(20) That the half-yearly statement of public servants suspended or dismissed which is obtained by the Board from its subordinates in the Salt and Abkári Department be abolished and that an abstract statement of fines imposed on the officers of that department will suffice.

Paragraph 33.

Resolution—No. 150, dated 17th May 1898.

The letter read above will be submitted to Government with the following remarks:—

A.—Abkári Returns.

2. *Paragraph* 2 *of Mr. Meyer's letter.*—Government having sanctioned the elimination of the three Chapters relating to Abkári, Stamps and Customs together with their appendices from the "Board's Standing Orders", these portions will be embodied as opportunity offers in the manuals relating to these subjects now in use and under preparation, and the omissions and alterations suggested in clauses 1 to 6 of this paragraph will receive due attention.

3. *Paragraph* 3.—The monthly statement of resales of abkári farms and shops cannot be dispensed with. Resales take place to such an extent that it would be impossible to give all the necessary information in a foot-note to the demand, collection and balance statement, as suggested by Mr. Meyer. The statement is also required for verifying the accuracy of the demand exhibited in the demand, collection and balance statement and is the only source from which the extent of resales can be known.

4. *Paragraphs* 4, 5, 6 *and* 9.—The suggestions may be adopted. It is requested that Government will be pleased to sanction the discontinuance of the submission of the statements referred to in paragraphs 5, 6 and 9.

5. *Paragraph* 7.—In this paragraph Mr. Meyer proposes to do away with the consumption statement that is now submitted every month by Collectors to the Board and to substitute for it a statement showing the issues from wholesale depôts in each district to retail shops outside the district. He considers that the consolidated consumption statement submitted to Government every month by the Board may be prepared in the Board's office itself by deducting the issues shown in the new statement from those in the D-20 (*a*) statements received from the officers in charge of distilleries and warehouses. If effect is to be given to Mr. Meyer's proposals, the new statement to be submitted by Collectors to the Board should contain information relating to issues from wholesale depôts in a district not only to independent shops but also to wholesale depôts and renter's depôts outside the district. The preparation of the monthly consumption statement to be submitted to Government from these materials and fr m the statement of issues submitted by the officers in charge of distilleries and warehouses would entail additional work in the Board's office without materially relieving Collectors, and the Board considers that the proposed change is scarce worth making. The existing practice is simple and may be continued.

6. *Paragraph* 8.—It is necessary that the Board should be furnished with information regarding the number of shops sanctioned and open and the average selling prices per gallon of spirits periodically, and it does not think there is much to be gained by altering the present system of report.

7. *Paragraph* 10.—The suggestion may be accepted, provided the consolidated statement referred to is prepared itemwar giving particulars under each detailed head of Excise revenue.

B.—Additional powers to be granted to revenue officers in respect of Abkári matters.

8. *Paragraphs* 11, 12 *and* 13.—The Board considers that the additional powers referred to in these paragraphs may be conferred on Collectors, provided a definite minimum as well as maximum number of shops for a district has been first settled by the Board.

9. *Paragraph* 14.—The Board sees no objection to Divisional Officers being vested with the Collector's powers in the matter of extending the hours of sale in ordinary shops and of granting occasional licenses on the occurrence of fairs, festivals, &c.

10. *Paragraph* 15.—The recommendations in this paragraph may be approved. The scale laid down in Board's Proceedings, No. 121, dated 21st March 1889, will be adopted in regard to tree-tax also.

11. *Paragraph* 16.—The proposal to empower Tahsildars to suspend licenses pending orders whenever they recommend their cancelment for flagrant default or breach of rules in the Board's opinion goes further than is advisable. The power proposed to be conferred is of small value and capable of abuse while the Divisional Officer's time and trouble are not saved in disposal.

C.—Income-Tax.

12. *Paragraph* 17.—The Board finds the half-yearly reports to be both useful and necessary as bringing to notice the condition and character of work in the offices inspected more prominently than the routine statements, and in disclosing errors and neglect in applying the Act. It therefore deprecates the suggestion to make them annual. If so altered, the purport of them would most fittingly appear in the Collector's yearly administration report instead of being separately submitted.

13. *Paragraphs* 18 *and* 20.—The recommendations made in these paragraphs may be approved.

14. *Paragraphs* 19 *and* 27.—The monthly comparative statements of collections of income-tax and stamps appear to the Board to be necessary with reference to Article 22 of the Civil Account Code.

15. *Paragraph* 21.—The Board considers that it is best to leave the statement as it is and review the question of assessment for the whole Presidency. If Mr. Meyer's proposal were adopted, a district might appear in it one year while no information would be available about it in the next. The instructions also would be apt to be lost sight of.

16. *Paragraph* 22.—The form of enclosure No. 12 now in use may be curtailed so as to provide for the exhibition of only the total number of assessees, total amount of tax and total collection in each municipality for the year under report and the previous year. By adding figures of population the statement called for in Government Order, No. 983, Revenue, dated 24th November 1897, may be embodied with it.

D.—Stamps.

17. *Paragraphs* 23 *and* 25.—The statement of stamp duty in pauper suits may, as proposed, be prepared in Collectors' offices. The Board is not prepared to make any changes as regards its periodicity, as it is not certain that this item of revenue is being scrutinized as it ought. On the contrary it has recently ordered that the statement should be submitted quarterly by all Collectors and is now making its scrutiny of irrecoverable items every quarter. It is not generally in favour of the system of making returns quarterly or half-yearly according to contingencies. Such instructions are apt to be lost sight of.

18. *Paragraphs* 26 *and* 27.—The recommendations in these paragraphs may be approved.

E.—Customs.

19. *Paragraphs* 28 *and* 29—*Statement of rewards to informers of smuggled goods.*—The Board is not prepared to make any changes in connection with this statement till it has had time for observation after the amalgamation of the Customs with the Salt and Abkári Department.

20. *Paragraph* 30.—The Board is of opinion that the monthly statements referred to must continue, as Customs are on a different footing from Income-tax. These statements are necessary to enable the Board not only to know something of the revenue that is coming in and to answer references from the Accountant-General and Government after the submission of the budget as to the alterations to be made in the revised estimates, but also to compare the figures furnished by the Accountant-General with the departmental figures as required by Article 22 in Chapter II of the Civil Account Code and to adjust the differences between the two sets of figures. If these statements are made half-yearly as proposed by Mr. Meyer, the figures of receipts

which are always called for by the Accountant-General about the end of May with explanations of differences which may remain between his figures and the departmental figures cannot be furnished as early as required.

F.—Curtailment of Administration Reports.

21. *Paragraph* 31.—The two diagrams appended to the Income-tax Administration Report may be dispensed with.

Of the informal suggestions referred to in this paragraph the only ones which the Board considers acceptable are the following :—

In regard to the *Salt Administration Report* —

(i) to do away with the detailed information regarding changes in the *personnel* of the Secretary, the Deputy and Assistant Commissioners;

(ii) to give information in future reports as to the sale price of salt at Government factories and extensions;

(iii) to make the statement appended to paragraph 43 of the report for 1896–97 correspond to the new form of Appendix G approved of in Government Order, Mis. No. 3277, Revenue, dated 29th June 1897;

(iv) to reduce the number of columns under "Contingencies" and "Supplies and Services" in Appendix K to the report.

In regard to the *Income-tax Administration Report*—

(v) to discontinue the districtwar particulars given on page 5 of the report for 1896–97.

(vi) to bring under section IV-D the information now given in paragraphs 38 and 39 of the report.

The information referred to in (i) is unnecessary and will be omitted in future reports if Government so directs. The second suggestion may also be approved as the information may be of use for the Government of India and other Presidency Salt Departments. In regard to (iii) Mr. Meyer's suggestion was to omit altogether the statement appended to paragraph 43 of the report for 1896–97, but, as Government has already in clause (1) of its order, Mis. No. 3277, Revenue, dated 29th June 1897, stated that the abstract statement is a useful one and should not be omitted, the Board proposes to retain it but to alter its headings so as to correspond with those of the new Appendix G. The only objection that can be raised to this is that the altered statement will not contain any information as to the wastage remaining to be written off, but, as already stated in paragraph 8 of the Board's Proceedings disposed of in the Government Order quoted above, this information is of but little practical importance.

Suggestion No. (iv) is good and may be adopted. The detailed heads under "Contingencies" and "Supplies and Services" (columns 29 to 82, both inclusive, of Appendix K to the report) were increased to their present number with reference to the detailed budget heads and also to the headings of the form of treasury account revised by the Accountant-General, but as it is unnecessary to give in a general Administration Report particulars of the expenditure on each of the several detailed heads, the Board proposes to have only nine columns in future under the two sub-heads referred to above instead of 54 as at present. The expenditure on any detailed head in any year can easily be ascertained by reference either to the treasury account for March kept in the office or to the Board's budget report of charges for the combined Salt, Abkári and Customs Department.

Suggestion (v) is submitted for the orders of Government with reference to paragraph 3 (*g*) of G.O., No. 50, Revenue, dated 1st February 1896. In the Board's opinion the statement is not of much importance. In regard to No. (vi), Mr. Meyer's remark was that the information given in paragraphs 38 and 39 belongs properly to section IV-D, but the Board considers that it may be omitted altogether as the circumstances of districts vary so much that comparison of the sort made in these paragraphs is of but little value.

22. *Paragraph* 32.—The three diagrams appended to the triennial Stamp Administration Report may also be dispensed with.

G.—Miscellaneous.

23. *Paragraph* 33.—The Board continues of opinion that the two * returns referred to in this paragraph should, as decided in paragraph 8 of its Proceedings, No. 374, dated 2nd September 1897, be submitted to it half-yearly, together with the Deputy Commissioners' reviews thereon. It is true that abuse of power is likely to be brought to notice by appeals, but the same is not the case with undue leniency. Moreover, even where neither exists, the Board thinks it is right that it should be kept well and correctly informed of the manner in which its officers are exercising discipline. It will however issue instructions to the effect that cases of common and trivial offences such as those noted in the margin * are lumped together in the return of fines so as to save labour.

* (i) of public servants suspended and dismissed.
(ii) of fines imposed on them and stoppages made from their pay.

* Sleeping on guard duty; late attendance at drill; maramut work, &c.; appearing untidy at kit inspection, &c.; delaying tappals; appearing without uniform, absence from night duty.

24. The Board would also take the opportunity to suggest, on the analogy of Mr. Meyer's suggestion in paragraph 19 of his letter † to the Commissioners of Land Revenue, that Assistant Commissioners of the Salt, Abkári and Customs Department who have the power of granting leave to Sub-Inspectors should also be given power to fill acting vacancies in that class. At present, what with the constant touring, the size of a Deputy Commissioner's Division and the enormous number of his subordinates, it not unfrequently happens that the Deputy Commissioner does not know of a leave vacancy till it is nearly over, and if he does, has no materials for filling it at a moment's notice. The grant of power to Assistant Commissioners to fill temporary vacancies in the Sub-Inspectors' class would, the Board has no doubt, save many complaints. If the Government approves of the suggestion a draft notification will be submitted for publication in the *Fort St. George Gazette*.

† Disposed of in Board's Proceedings (Land Revenue), No. 365, dated 1st November 1897.

25. *Paragraphs* 22 *and* 23 *of Mr. Meyer's letter last referred to.*—Powers similar to those proposed in these paragraphs to be granted to Collectors and Divisional officers in the matter of appointment of unqualified applicants in selected districts where men fully qualified under the examination rules are not available may be conferred on Deputy and Assistant Commissioners. This will save many applications for exemption from the examination rules. The Assistant Commissioners and Deputy Commissioners would then, of course, be required to append to every order for such appointment a certificate that endeavours had been made without success to obtain a passed candidate.

26. *Paragraphs* 25 *to* 27.—The proposals regarding the curtailment of the right of appeal which have been adopted by the Full Board should also be applied to this department.

27. In conclusion the Board begs to call attention to the fact that in its Proceedings, No. 374, dated 2nd September 1897, it has effected such reductions in the returns and statements proper to the department as it found feasible.

(True Copies and Extract.)

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

To the Secretary to Government, Revenue Department.

Order—No. 523, Revenue, dated 12th September 1898.

Separate Revenue No. 53.

In its Proceedings read above, the Board of Revenue submits, for the orders of the Government, proposals formulated by Mr. Meyer in regard to the curtailment of work in the Separate Revenue Department. The proposals will be dealt with *seriatim*.

2. Abkári.—(i) *That enclosure IV to the demand, collection and balance statement submitted monthly by the Collector to the Board be dispensed with.*—The Government concurs with the Board in its opinion that the statement should be retained.

(ii) *That the comparative statement of collections submitted monthly by the Collector to the Board be dispensed with, it being sufficient to note in the demand, collection and balance statement the total collections of the corresponding period of the previous year below the total collections of the year of report.*—The abolition of the return is sanctioned.

(iii) *That the three returns marginally noted submitted by the Board to Government be discontinued.*—The comparative statement of collections should continue to be submitted to Government. The other two returns may be discontinued.

(1) Comparative statement of collections (monthly).
(2) Memorandum of explanation of difference between the demand, collection and balance figures and those shown in the treasury account (monthly).
(3) Statement of re-sales of farms and shops (quarterly).

(iv) *That the statement of consumption of country spirits submitted monthly by the Board to Government be prepared from the materials available in its office, the return obtained from Collectors being discontinued, or if this proposal be not accepted, that the length of the return be curtailed by dispensing with the information in regard to the number of shops sanctioned for the district, the number open during the month, and the average selling price of the liquor for each authorized strength.*—The Board prefers the existing procedure as being simpler, and considers that the information proposed to be dispensed with should continue to be furnished. The Government accepts the Board's views.

(v) *That the duty of scrutinising irrecoverable arrears be delegated to the Divisional Officer.*—The proposal is approved, subject to the condition suggested by the Board that the consolidated statement submitted to the Collector should furnish particulars item by item under each detailed head.

(vi) *That Collectors be authorized to transfer, in the circumstances explained, arrack and toddy shops from one place to another beyond the notified limits, to open new shops within a maximum number to be prescribed by the Board for each district, and to close shops for which no bids may be received.*—The proposal is approved, provided that a minimum as well as a maximum number of shops is prescribed by the Board. The Board should, however, keep in view that already a large reduction has been made in the number of shops and that as population increases, more shops may be required to satisfy the legitimate needs of the people.

(vii) *That the Divisional Officer be empowered to extend the hours of sale of ordinary shops and to issue occasional licenses for the sale of liquor during fairs and festivals.*—The proposal is approved.

(viii) *That Tahsildars and Deputy Tahsildars in independent charge be permitted to fine shopkeepers for default in the payment of kists within the limits of a scale fixed by the Board.*—The proposal is approved.

(ix) *That when Tahsildars see cause to recommend the cancelment of shop licenses, they may be empowered to suspend them pending the Divisional Officer's orders.*—The Government concurs with the Board in its opinion that the delegation of the power is objectionable.

3. Income-tax.—(i) *That for the half-yearly report submitted by the Collector to the Board there be substituted an annual report of his inspection of the income-tax assessments of the district.*—It is important that the progress of the assessments should be brought prominently under the Collector's scrutiny oftener than once a year and the half-yearly return should therefore be retained.

(ii) *That of the returns submitted half-yearly by the Collector to the Board, return Q-1 be discontinued and the form of return Q be shortened by the omission of columns 8 to 17 and columns 24 to 33.*—It is not clear whether these proposals are accepted by the Board. A further report should be submitted, explaining how the returns are utilized at present.

(iii) *That the comparative statement of collections be submitted by the Collector to the Board half-yearly instead of monthly.*—For the reason assigned by the Board the monthly return may be continued.

(iv) *That enclosures Nos. 3 and 4 to the Collector's Administration report, furnishing class particulars of the demand, collection and balance under parts II and IV, be dispensed with, a new return being prescribed from which Appendix H of the Board's report may be prepared.*—The proposal is approved.

(v) *That enclosure No. 6-A to the Collector's Administration report be required only from districts in which the number of objection petitions exceeds 50 per cent. of the number of assessees.*—The Government considers it desirable that this return be obtained from all districts and would make no change.

(vi) *That enclosure No. 12 to the Collector's Administration report be discontinued, or at least its length be curtailed by dispensing with particulars of collections for each part and each group of classes.*—The Board accepts the latter alternative and proposes to add a column for population in the curtailed statement and make it serve for the return prescribed by the Government of India in its letter printed in G.O., No. 983, dated 21th November 1897. The fact appears to have been overlooked that, while the former statement would show the tax under all the parts, the latter requires statistics separately for parts II and IV only. The Board is requested to report further on the point.

4. Stamps.—(i) *That the statement of stamp-duty in pauper suits be compiled in the Collector's office, the return obtained from the Tahsildar being discontinued and that the return submitted to the Board quarterly or half-yearly from some districts showing the progress in the realization of the duty be done away with.*—The first of the two proposals made is approved. But the realisation of the stamp-duty being liable to be neglected, unless the matter receives continued attention, the Government considers that the Board of Revenue has rightly prescribed a quarterly statement for submission by all Collectors.

(ii) *That the procedure for the refund of the value of unused, damaged or spoiled stamps and for the supply of fresh stamps be simplified by requiring the applicant to submit an application in form LXV and that the form be amplified.*—The proposal is approved.

(iii) *That the comparative statement of collections be submitted by the Collector to the Board half-yearly instead of monthly.*—The Government is of opinion that the monthly return should be continued.

5. Customs.—(i) *That the monthly statement of rewards granted to informers of smuggled goods be made annual, details being required only when the reward granted to any person is Rs. 50 or more.*—The Government concurs with the Board in its opinion that the question of change should be deferred until the Customs Department is amalgamated with the Salt and Abkári Department.

(ii) *That the comparative statement of collections be submitted by the Collector to the Board half-yearly instead of monthly.*—As in the case of income-tax and stamps, this return should continue to be submitted monthly.

(iii) *That two other statements showing miscellaneous receipts under sea and land customs submitted by the Collector to the Board monthly be made half-yearly.*—The statements should continue to be monthly as at present.

6. The Board's Administration Reports to Government.—*That the three diagrams appended to the triennial report on stamps be dispensed with.*—The proposal is approved. With regard to the other suggestions under this head, orders have been passed in G.Os., Nos. 409 and 410, dated 25th July 1898.

7. Miscellaneous.—*That the half-yearly return to the Board of public servants suspended and dismissed be abolished, and that in the half-yearly return of fines and stoppages from pay particulars of individuals be dispensed with.*—The Government is unable to accept these proposals. It is important that the Board should be kept fully and correctly informed of the manner in which discipline is maintained in the department. In the return of fines, however, all common and trivial offences may be lumped together as suggested by the Board.

8. In this connection the Board makes the following proposals :—

(i) *That Assistant Commissioners be empowered to fill acting vacancies in the Sub-Inspector's grade.*—The proposal is approved. A draft notification should be submitted for publication in the *Fort St. George Gazette.*

(ii) *That Deputy and Assistant Commissioners be authorized to appoint unpassed candidates when qualified persons are not available.*—The proposal is approved subject to the submission of a half-yearly report by the Assistant Commissioner to the Deputy Commissioner and by the latter to the Board of Revenue with a certificate that *bonâ fide* endeavours have been made without success to obtain passed candidates, and subject to the following restrictions :—

	Period for which appointment may be made.
	MONTHS.
In Ganjám, Vizagapatam, the Ceded Districts and the Nilgiris—	
Deputy Commissioners	6
Assistant ,, ...	3
In other districts —	
Deputy and Assistant Commissioners	3

(iii) *That the proposals approved in paragraph 2 (14) of G.O., No. 282, dated 18th May 1898, be extended to the Separate Revenue Department; these proposals being :—*

(1) That no second appeal shall be admitted except against dismissal, suspension or reduction.

(2) That no appeal shall be admitted against petty fines or individual black-marks.

This recommendation has already been approved. Pending further orders, however, the proposals should not be acted on in the case of officers of or above the rank of Assistant Inspectors.

(True Extract.)

for Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, the Educational Department [with reference to paragraph 8 (ii)].
,, W. S. Meyer, Esq., I.C.S.

Exd. W. D'Moss.

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