

Recd of 24 Jan.

Special 1863- Sept 1864

*Proceedings of Board in the
Revenue Dept.
No 2325-*

*Dated 126 Dec 1864
Here 5 Jan 1865-*

No. 23

*Passing order on the
Budget Estimate for 1865
submitted by the Revenue
Tax Commission*

Approved 29 May 1865

Recorded

(1) Number of pages 6(2) Date of repair 3-8-34(3) Initials of the Referencer JK

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No.	21	Press
		Mis.
Dated	9-1-	1865.

32-33

4/5

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Financial Department,
9th January 1865.*

No. 32. Read the following Proceedings of Government in the Revenue Department, dated 26th December 1864, No. 2325.

Passing orders on the Budget Estimate for 1865-66, submitted by the Income Tax Commissioners. } (Vide Proceedings, Revenue Department, dated 26th December 1864, Nos. 289-291.)

No. 33. ORDER THEREON, 9th January 1865, No. 21.

To be recorded.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

Exd. J. Tulloch.

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*Proceedings of the Madras Government, Revenue Department,
26th December 1864.*

Read the following letters :—

No. 289. From N. MORISON, Esq., Secretary to the Income Tax Commission, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 30th November 1864, No. 11.

SIR,

I have the honor by direction of the Commissioners of Income Tax for the Town of Madras to transmit herewith their Budget Estimate in duplicate for the year ending 30th April 1866,

No. 290. From N. MORISON, Esq., Secretary to the Income Tax Commission, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 12th December 1864, No. 12.

SIR,

In reply to your Official Memorandum, No. 171, dated 10th instant, I have the honor by desire of the Income Tax Commissioners to inform you that the cost of the Establishment placed under the Collector of Madras for the collection of the tax, is included in the Budget for 1865-66, submitted with my letter, dated 30th ultimo, No. 11.

No. 291. ORDER THEREON, 26th December 1864, No. 2,325.

Miscellaneous.

Rupees 1,96,168.

1. With this letter the Income Tax Commissioners for the Town of Madras submit their Budget Estimates for 1865-66.

2. The probable collections are entered at Rupees 97,500 or only half of the estimate* for 1864-65, as the Income Tax Act expires on the 31st July 1865 and the receipts will be confined to the proceeds of the tax for two quarters only. The Commissioners have apparently adopted the very simple course of dividing the estimate of 1864-65 by two. Whether allowance has been made for arrears is not stated, but as the balances up to the 31st July 1864 amounted to nearly a lac of Rupees, the Income of 1865-66 may safely be estimated at 1,20,000 Rupees.

3. *Refunds.*—The estimate under this head, viz., Rupees 2,000 is approved.

4. *Charges against Income.*—The proposed charges appear excessive. The tax it is assumed will be discontinued after the 31st July next, but provision is nevertheless made for the full establishment for the whole of the official year 1865-66 or till April 1866; and the reason assigned is that it will be necessary “for collecting the 3rd and 4th quarters’ tax and the arrears

	Per mensem:
	RS.
Assessor and Secretary	400
Head Clerk	70
Assessor's Clerk	50
Petition do.	30
English do.	25
1 Assessor's Conicopillay	15
1 Moochee	10
1 Duffadar	10
8 Peons	56
Total..	666

“that may fall due on the 1st August 1865, and “for hearing appeals and granting the necessary refunds.” The collecting Establishment must no doubt be continued for a few months beyond July 1865, but the Government cannot entertain the proposal to retain the whole establishment for the entire year. They consider it quite sufficient to provide for the establishment noted in the margin for six months or up to the 30th September 1865.

5. The collecting Establishment is also proposed to be continued for the whole year. The instalment for the last quarter of the Income Tax year 1864-65 will fall due on the 1st August 1865, and the great bulk of the arrears for that as well as for the previous quarters

*Proceedings of the Madras Government, Revenue Department,
26th December 1864.*

	Per mensem.	Bs.
1 Accountant	...	50
2 Writers... ..	...	40
1 Shroff	...	25
8 Conicopillays	...	120
2 Peons	...	14
Total ..	249	

Honorarium from 2,000 to Rupees 1,000.
Contingencies from 300 to " 212.

ought under proper arrangements to be realized within the following four months, any small balances that may then be outstanding can be collected by the ordinary quit-rent and Abkarry Establishments of the Collector of Madras. Provision will therefore be made for the Establishment noted in the margin, for eight months. The remaining items in the Budget may also be reduced as shewn in the margin.

6. The items thus settled will be as follows :—

Establishment.

	RS.
Secretary and his Subordinates	3,996
Collecting Establishment under the Deputy Collector	1,992
Honorarium fees	5,988
Contingencies... ..	1,000
	212
	Rupees ... 7,200

7. With these remarks the Government resolve to transmit the Budget to the Accountant General.

(True Extract,)

L. D. S. M.

Secretary to Government.

To the Income Tax Commissioners.
„ the Accountant General.
„ the Civil Paymaster.
„ the Financial Department.
„ the Board of Revenue.