

Financial (1897) Department.

ORDINARY MS.

G.O., No. 621

Dated 7. 8. 97

INDEXED.

5/5

[Despatch Abstract.]

Recording Proceedings, Rev. Dept.,
on letter from the L. of I. stating
that there is no objection to
declaiming the Income tax Estab-
lishments in the Madras
Presidency to be permanent.

10/8/97

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
2020/88							

Government (1897) of Madras. REVENUE.

Order W.P. 621 of 7 August 97
Rm
Recorded.
7.8.92

Recd. 2 August } 1897.
Regd. 3 August }

Enclosures

Spare copies

G.O., No. 581, 16th July 1897.

JULY.

Income-tax Establishments

Communicating, with remarks, to the Board of Revenue and to the Accountant-General letter from the Government of India stating that there is no objection to declaring the — in the Madras Presidency to be permanent.

WITH ORDER

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again G.O., No. 233, Revenue, dated 2nd April 1897.

ABSTRACT—Resolving to address the Government of India in view to the delegation to this Government of the power to declare permanent such portion of the income-tax establishment as it may be thought undesirable to retain on a temporary footing.

READ—also the following letter from R. A. GAMBLE, Esq., Under Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Madras, Revenue Department, dated Simla, the 28th June 1897, No. 2825-P:—

I am directed to acknowledge the receipt of your letter No. 234 (Revenue), dated 2nd April 1897, requesting that power may be delegated to the Government of Madras to declare the income-tax establishments in the Madras Presidency to be permanent.

2. In reply I am to say that there is no objection, with reference to the Resolution in this Department, No. 5491, dated 26th October 1889, to income-tax establishments being declared to be permanent and pensionable in the same way as other establishments permanently sanctioned. The orders conveyed in this department's letter, No. 3361, dated 10th July 1890, to which you refer, were intended to mean that the Government of India did not guarantee all income-tax establishments against being abolished if occasion arose.

ORDER —No. 581, Revenue, dated 16th July 1897.

Separate Revenue No. 61.

Communicated to the Board of Revenue and to the Accountant-General.

2. The Board will be requested to submit a report with the necessary proposition statement showing the permanent establishments that are required for the working of the Income-tax Act in view to their entertainment being sanctioned once for all instead of, as now, from year to year. Proposals for the entertainment of temporary establishments, i.e., such as are required for definite periods, should as now be separately submitted for the orders of Government at the beginning of each year or when necessary.

(True Extract.)

for Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
„ the Accountant-General.

Copy to the Financial Department,
with copy of G.O., No. 233, dated 2nd April 1897.

Exd. Shaik Karim.

50 Copies.

Government {1897} of Madras.

REVENUE.

Recd.

Enclosures

Regd.

1897.

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G.O., No. 233, 2nd April 1897.

APRIL.

Income-tax Establishment.

Resolving to address the Government of India in view to the delegation to this Government of the power to declare permanent such portion of the — as it may be thought undesirable to retain on a temporary footing.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again G.O., No. 405, Revenue, dated 5th June 1890.

ABSTRACT.—Ordering that the Government of India be addressed as to the correct interpretation of its resolution deciding that service on income-tax establishment is permanent and not the establishment itself.

READ—again the following G.O., Mis. No. 4957, Revenue, dated 4th December 1896:—

Read—again G.O., No. 319, Revenue, dated 5th May 1886.

ABSTRACT.—Directing the Board of Revenue to impress on all officers that the extra hands required for working the Income-tax Act (II of 1886) should be taken from the permanent establishments, their places being filled by temporary men.

Order—Mis. No. 4957, Revenue, dated 4th December 1896.

The Board of Revenue and the Accountant-General are requested to report whether there is any objection to the cancellation of the rule laid down in the Government Order read above, viz., that extra hands engaged for income-tax work should be taken from the permanent establishment, their places being filled by temporary men.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
„ the Accountant-General.

READ—also the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 305, dated 28th January 1897:—

Read—G.O., Mis. No. 322, Revenue, dated 20th January 1897.

Resolution—Mis. No. 305, dated 28th January 1897.

Communicated to the Collector of Madras for information.

2. With reference to the remarks of Government regarding the entry in the proposition statement of the increase on account of Board's proposals in the column headed "Temporary," the Board begs leave to state that the whole of the income-tax establishments is regarded as temporary under the orders of the Government of India contained in its letter, No. 3361, dated 10th July 1890, communicated in G.O., No. 593, Revenue, dated 28th July 1890, and that by the term "Permanent retention" it is intended that the fourth inspector should be retained on the same footing as the ordinary income-tax establishment without reference to any fixed period. As all previous proposition statements relating to income-tax establishments have been filled

up in accordance with this principle, the Board requests to be informed whether, in cases such as that under reference, entries should in future be made in the column headed "Permanent".

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Collector of Madras.
„ the Secretary to Government, Revenue Department.
„ the Accountant-General.

READ—also the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 378, dated 3rd February 1897:—

Read—G.O., Mis. No. 4957, Revenue, dated 4th December 1896.

Resolution—Mis. No. 378, dated 3rd February 1897.

With reference to the Government order read above, the Board begs leave to submit that the rule requiring that extra hands engaged for income-tax work should be taken from the permanent establishment, their places being filled by temporary men, was based on paragraph 3 of the Government of India resolution embodied in G.O., No. 129, Revenue, dated 15th February 1886. The reasons which led to its adoption will be found fully set forth in the speeches of the Honourable Messrs. Hunter and Hope when the Income-tax Bill was introduced in 1886, and the Board is of opinion that the arguments in favour of the rule are still very strong.

2. A list of the income-tax establishments employed in this Presidency is appended to these Proceedings. There are three principal classes, viz., inspectors, clerks and inferior servants. The latter have nothing to do with the assessment of the income-tax, and their opportunities being therefore very slight, there does not appear to be any good reason why the employment of permanent men should be insisted upon in their case. On the other hand, the inspectors are employed for the purpose of making inquiries into the financial circumstances of possible assesses and as final assessments depend to a great extent upon their reports, it is important that they should be responsible men. The duties of the clerks are various; they are principally, no doubt, entertained for the purpose of keeping up the accounts and as such cannot interfere with the assessment or collection of the tax; but they have also to examine or assist in the examination of the accounts produced by the assesses which, except in the Presidency town, are almost always in the vernacular, and they exert, therefore, a certain amount of influence indirectly in the assessment of the income-tax revenue. For these reasons, the Board considers that the abrogation of the existing rule in their case would be inexpedient. It is true that, as at present constituted, the income-tax establishment is pensionable, but the position of the employes is nevertheless not exactly similar to that of the men on the ordinary establishment, as they are liable to lose their appointments at any time should the Income-tax Act be repealed, and they have not therefore the same inducement to do honest work.

3. The Accountant-General's report on the subject is herewith submitted.

(True Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with the Accountant-General's letter in original.

APPENDIX.

STATEMENT showing the establishment sanctioned for income-tax work in the Madras Presidency.

Presidency.										
1	Inspectors on					Clerks on				
	Rs. 75.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 40.	Rs. 100.	Rs. 80.	Rs. 45.	Rs. 40.	Rs. 35.
2	3	4	5	6	7	8	9	10	11	12
Collector's offices	..	..	..	..	..	..	..	..	..	..
Divisional "	..	..	..	..	..	..	..	..	..	..
Taluk "	..	..	..	..	..	..	..	..	..	..
Deputy Tahsildar's offices	..	..	..	..	..	..	..	..	1	1
Treasury Deputy Collector's office	..	..	..	..	..	..	..	..	..	..
Madras "	..	..	..	..	..	..	..	..	..	..
Board's office ..	1	1	1	1	..	1	..	1	..	1
Total ..	1	1	1	1	1	1	1	1	1	2

12	Clerks on				Inferior servants.						
	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Process servers on	Attendants on	Peons on				
							Rs. 10.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 6.
13	14	15	16	17	18	19	20	21	22	23	
Collector's offices	..	..	..	..	..	..	..	..	..	..	
Divisional "	6	5*	..	1	..	1	..	..	..	..	
Taluk "	..	..	6	2	..	..	..	..	..	..	
Deputy Tahsildar's offices	..	..	..	9	..	..	..	..	..	..	
Treasury Deputy Collector's office	..	..	..	7	..	..	..	..	..	..	
Madras "	..	..	1	..	..	..	..	..	6*	..	
Board's office ..	1	3	4	2	..	..	..	..	5**	..	
Total ..	7	9	11	21	3	2	1	7	11	..	

N.B.—Besides the above the Deputy Collector's office has 1 peon,

N.B.—Besides the above the Deputy Collector, Madras, gets an allowance of Rs. 100 per mensem for income-tax work.

- * Four of these are for two months.
- † One of these is for six months.
- ‡ Three of these are for six months and one for four months.
- § Two of these are for six months.

- † For two months.
- ‡ Three of these are for six months.
- § Two of these are for six months.

ENCLOSURE.

Letter from F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Revenue Department (through the Secretary to the Commissioner of Salt, Abkari and Separate Revenue), dated Fort St. George, 18th December 1896, No. 3916.

In reply to G.O., No. 4957, dated the 4th December 1896, I have the honour to state that I see no objection to the cancellation of the ruling contained in G.O., No. 319, Revenue, dated 5th May 1886, that extra hands engaged for income-tax work should be taken from the permanent establishment, and their places filled by temporary men.

ORDER—No. 233, Revenue, dated 2nd April 1897.

Separate Revenue No. 22.

On a reconsideration of the views expressed in paragraph 1 of G.O., No. 405, Revenue, dated 6th June 1890, His Excellency the Governor in Council resolves to address the Government of India in

view to the delegation to this Government of the power to declare permanent such portion of the income-tax establishments, as it may be thought undesirable to retain on a temporary footing. Pending the receipt of a reply from that authority, the question raised in paragraph 2 of the Board's Proceedings, Mis. No. 305, dated 28th January 1897, will lie over.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
" the Accountant-General.

Encl. C. M. Thumbuswamy.

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READ AGAIN G.O., No.

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ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

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1897
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