

Financial (1897) Department.

ORDINARY PRINTED.

G.O., No. 950

DATED 17-11-97.

INDEXED.

6/6

[1] 3
300-20-0-95.

Local.

Not Entered in Budget Register.

19/11/97 Date.

Am W P.C. 19 Nov 1897.

BC. 19 Nov 1897.

[Despatch Abstract.]

Budget Estimates.

Accepting the ——— of Receipts under VIII.
Assessed Taxes for 1898-99.

11-97

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras. FINANCIAL.

Recd.

Regd.

} 1897. *Enclosures*
Spare copies

G.O., No. 950, 17th November 1897.

NOVEMBER.

Budget Estimates.

Accepting the — of receipts under Assessed Taxes for 1898-99.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

G.O., No. 917, Revenue, dated 6th November 1897.

Read—the following Proceedings of the Board of Revenue (Separate Revenue),
No. 422, dated 2nd October 1897:—

Read—Revised estimates for 1897-98 and the Budget estimates for 1898-99 under
VIII—Assessed Taxes.

Resolution—No. 422, dated 2nd October 1897.

Submitted to Government.

2. With reference to G.O., Mis. No. 4405, Revenue, dated 23rd August 1897, the Board begs leave to submit a statement showing the income-tax collections under each head during the eleven years that the Act has been in force. The major portion of the revenue is derived from the tax on salaries, pensions and gratuities and from ordinary collections from companies and private individuals. The revenue under the former head varies with the establishments employed and has been almost stationary for the last three years. Prior to that date it advanced from Rs. 2,78,000 to Rupees 3,12,000, or by Rs. 34,000 in seven years, or at an average rate of Rs. 5,000 per annum. Under ordinary collections there has been an advance of Rs. 10,70,000 during the last ten years or an average increase of about one lakh per annum, but, as throughout, varying from a decrease of Rs. 25,000 in 1888-89 and Rs. 19,000 in 1890-91 to an increase of Rs. 2,27,000 in 1896-97, Rs. 1,96,000 in 1894-95 and Rs. 1,80,000 in 1887-88. It is clearly, therefore, impossible to forecast with any certainty the increase which may be anticipated in any given year under this head. On the whole there is a steady increase due partly to improved and more careful administration and partly to variations in the general prosperity of the country and of important element is dependant on so many causes which cannot be foreseen that it is impossible to arrive at any normal rate of increase.

(True Copy and Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.

APPENDIX.

STATEMENT showing the Income-tax Collections under each head for eleven years, commencing from 1886-87.

Items.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
1. Deductions from salaries, pensions and gratuities.	2,78,026	2,81,077	2,83,433	2,85,450	2,89,021	2,95,859
2. Do. from Government securities	56,235	65,636	72,092	69,212	74,683	70,575
3. Do. from local securities	1,683	2,222	3,003	3,563	3,381	3,638
4. Ordinary collections	9,66,197	11,75,844	11,51,134	12,88,496	12,69,456	13,61,021
5. Penalties	1,466	4,124	2,438	3,429	5,930	4,923
6. Miscellaneous	..	..	11	..	43	1
Total ..	13,33,607	15,28,903	15,12,111	16,50,150	16,42,514	17,36,017

Items.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
8	9	10	11	12	
	RS.	RS.	RS.	RS.	RS.
1. Deductions from salaries, pensions and gratuities.	3,00,066	3,07,801	3,12,096	3,12,509	3,13,932
2. Do. from Government securities	70,523	74,374	81,850	59,152	70,001
3. Do. from local securities	3,532	3,414	3,422	3,522	4,209
4. Ordinary collections	14,75,131	16,71,479	18,02,458	18,38,652	20,65,753
5. Penalties	3,537	4,543	5,675	6,353	5,944
6. Miscellaneous	12	10	18	..	..
Total ..	18,52,801	20,61,621	22,05,519	22,20,188	24,59,839

Order—No. 917, Revenue, dated 6th November 1897.

Separate Revenue No. 94.

The Government observes that the actual receipts of the first six months of the current year, amounted only to Rupees 7.03 lakhs as against Rs. 7.98 lakhs in the previous year, and considers therefore that it will be safer to fix the revised estimate for 1897-98 at 24 lakhs instead of 25 lakhs proposed by the Board. The receipts under "Ordinary collections" in the latter year will accordingly be reduced by one lakh of rupees and the Board's estimates, as thus modified, are approved and will be transferred to the Financial Department.

(True Extract.)

(Signed) G. STOKES,
Secretary to Government.

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

APPENDIX.

REVENUE AND RECEIPTS.

VIII.—ASSESSED TAXES.

	Detailed account number.	Budget estimate, 1898-99.	Revised estimate, 1897-98.	Budget estimate, 1897-98.	Accounts, 1896-97.
	VIII-A.	RS.	RS.	RS.	RS.
Income-tax		25,00,000	24,00,000	24,00,000	24,59,839
Imperial Share—One-half ..		12,50,000	12,00,000	12,00,000	12,29,919
Provincial Share—One-half ..		12,50,000	12,00,000	12,00,000	12,29,920

Government { 1897 } of Madras. FINANCIAL.

Properly 24/11
Shankar off 24/11/97

4 No. 950, FINANCIAL, 17TH NOVEMBER 1897.

DETAILED ACCOUNT No. VIIIA.—ASSESSED TAXES—Income Tax.

Deductions by Government from Salaries and Pensions ..	3,22,000	3,22,000	3,20,000	3,13,932
Do. do. from Interest on Government Securities ..	73,000	73,000	70,000	70,001
Do. do. from Local Securities ..	4,200	4,200	4,000	4,209
Ordinary Collections ..	20,87,300	19,87,300	19,91,000	20,58,264
Penalties ..	6,000	6,000	6,500	6,944
Recoveries from Surplus Profits of Railway Companies ..	7,500	7,500	8,500	7,489
Total ..	25,00,000	(a) 24,00,000	24,00,000	24,59,839

(a) Arrear balance at the beginning of the year
Deduct—Amount of remissions and reductions granted on petitions pending at the close of the previous year or received subsequently
Deduct—The probable amount that may become irrecoverable
Net—Balance at the beginning of the year
Add—The probable final demand of 1897-98 (including the demand * for Mysore and Travancore) which may be estimated at the final demand of 1896-97, plus a probable increase of Rs. 54,000

Deduct—Amount that may remain uncollected at the end of the year
Revised estimate for 1897-98

* Actuals of the first five months of 1897-98
Actuals of the last seven months of 1896-97
Revised estimate for 1897-98

Note.—The Accountant-General's figures have been adopted for the accounts of 1896-97 for the following reasons:—
Collectors furnish information only regarding items 4 and 5 ("Ordinary Collections" and "Penalties") and all differences noticed between the Collector's and the Accountant-General's figures are explained to the Accountant-General and a consolidated explanation obtained from him and submitted to Government—vide paragraph 43 of the Income-tax Administration Report for 1896-97. The figures for other items are adopted from the Accountant-General's statements. As, however, the figures furnished by Collectors under items 4 and 5 exclude some of the collections made in the Presidency Bank and as the Board is not informed of the adjustments made by them, if any, subsequent to the date of their administration reports, the Accountant-General's figures have been adopted throughout.

Items.	Actuals of the first five months of				Actuals of				Total for the three years.	Average.
	1897-98.	1896-97.	1895-96.	1894-95.	1896-97.	1895-96.	1894-95.			
Deductions by Government from Salaries and Pensions ..	Rs. 1,29,540	Rs. 1,29,047	Rs. 1,31,377	Rs. 1,27,175	Rs. 3,13,932	Rs. 3,18,882	Rs. 3,12,277	Rs. 9,45,091	Rs. 3,15,030	
Deductions by Government from interest on Government Securities ..	35,413	32,189	33,006	35,451	70,001	66,679	81,855	2,18,535	72,845	
Deductions by Government from Local Securities ..	2,487	2,072	1,645	1,741	4,209	3,522	3,331	11,062	3,687	
Ordinary Collections ..	3,64,551	4,36,071	3,86,397	3,55,735	20,58,264	18,82,409	17,98,807	57,39,480	19,13,160	
Penalties ..	1,725	1,614	1,402	1,243	5,920	6,492	5,687	18,099	6,033	
Miscellaneous ..	..	44	..	18	24	..	18	42	14	
Recoveries from surplus profits of Railway Companies ..	..	..	..	..	7,489	8,135	4,038	19,662	6,554	
Total ..	5,33,816	6,01,037	5,53,827	5,21,363	24,59,839	22,86,119	22,06,013	69,51,971	23,17,323	

ORDER—No. 950, Financial, dated 17th November 1897.

The estimates are accepted.

(True Extract.)

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

Editors' Table.

Ed. A. F. Eccleston.

Chief Secretary.

Budget Estimates.

Accepting the — of receipts under Assessed Taxes for 1898-99.

Labels checked 24/11

G.O., No. 950, 17th November 1897.

NOVEMBER.

Recd.

Regd.

1897.

Enclosures

Spare copies

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

G.O., No. 917, Revenue, dated 6th November 1897.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 422, dated 2nd October 1897:—

Read—Revised estimates for 1897-98 and the Budget estimates for 1898-99 under VIII—Assessed Taxes.

Resolution—No. 422, dated 2nd October 1897.

Submitted to Government.

2. With reference to G.O., Mis. No. 4405, Revenue, dated 23rd August 1897, the Board begs leave to submit a statement showing the income-tax collections under each head during the eleven years that the Act has been in force. The major portion of the revenue is derived from the tax on salaries, pensions and gratuities and from ordinary collections from companies and private individuals. The revenue under the former head varies with the establishments employed and has been almost stationary for the last three years. Prior to that date it advanced from Rs. 2,78,000 to Rupees 3,12,000, or by Rs. 34,000 in seven years, or at an average rate of Rs. 5,000 per annum. Under ordinary collections there has been an advance of Rs. 10,70,000 during the last ten years or an average increase of about one lakh per annum, but, as will be apparent from the statement, the progress made has been far from uniform throughout, varying from a decrease of Rs. 25,000 in 1888-89 and Rs. 19,000 in 1890-91 to an increase of Rs. 2,27,000 in 1896-97, Rs. 1,96,000 in 1894-95 and Rs. 1,80,000 in 1887-88. It is clearly, therefore, impossible to forecast with any certainty the increase which may be anticipated in any given year under this head. On the whole there is a steady increase due partly to improved and more careful administration and partly to variations in the general prosperity of the country and of trade in particular. The former is more or less constant but the latter and more important element is dependant on so many causes which cannot be foreseen that it is impossible to arrive at any normal rate of increase.

(True Copy and Extract.)

(Signed) N. S. BRODIE,
Acting Secretary

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.

APPENDIX.

STATEMENT showing the Income-tax Collections under each head for eleven years, commencing from 1886-87.

Items.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
1. Deductions from salaries, pensions and gratuities.	2,78,026	2,81,077	2,83,433	2,85,450	2,89,021	2,95,859
2. Do. from Government securities	56,235	65,636	72,092	69,212	74,683	70,575
3. Do. from local securities	1,683	2,222	3,003	3,563	3,381	3,638
4. Ordinary collections	9,56,197	11,75,844	11,51,134	12,88,496	12,69,456	13,61,021
5. Penalties	1,466	4,124	2,438	3,429	5,930	4,923
6. Miscellaneous	..	..	11	..	43	1
Total ..	13,33,607	15,28,903	15,12,111	16,50,150	16,42,514	17,36,017

Items.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.
1. Deductions from salaries, pensions and gratuities.	3,00,066	3,07,801	3,12,096	3,12,509	3,13,932
2. Do. from Government securities	70,523	74,374	81,850	59,152	70,001
3. Do. from local securities	3,532	3,414	3,422	3,522	4,209
4. Ordinary collections	14,75,131	16,71,479	18,02,458	18,38,652	20,65,753
5. Penalties	3,537	4,543	5,675	6,353	5,944
6. Miscellaneous	12	10	18	..	..
Total ..	18,52,801	20,61,621	22,05,519	22,20,188	24,59,839

Order—No. 917, Revenue, dated 6th November 1897.

Separate Revenue No. 94.

The Government observes that the actual receipts of the first six months of the current year, amounted only to Rupees 7.03 lakhs as against Rs. 7.98 lakhs in the previous year, and considers therefore that it will be safer to fix the revised estimate for 1897-98 at 24 lakhs instead of 25 lakhs proposed by the Board. The receipts under "Ordinary collections" in the latter year will accordingly be reduced by one lakh of rupees and the Board's estimates, as thus modified, are approved and will be transferred to the Financial Department.

(True Extract.)

(Signed) G. STOKES,
Secretary to Government.

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

APPENDIX.

MADRAS—REVENUE AND RECEIPTS.

VIII.—ASSESSED TAXES.

	Detailed account number.	Budget estimate, 1898-99.	Revised estimate, 1897-98.	Budget estimate, 1897-98.	Accounts, 1896-97.
		RS.	RS.	RS.	RS.
Income-tax	VIII-A.	25,00,000	24,00,000	24,00,000	24,59,839
Imperial Share—One-half	..	12,50,000	12,00,000	12,00,000	12,29,919
Provincial Share—One-half	..	12,50,000	12,00,000	12,00,000	12,29,920

DETAILED ACCOUNT No. VIIIA.—ASSESSED TAXES—Income Tax.

Deductions by Government from Salaries and Pensions ..	3,22,000	3,22,000	3,20,000	3,13,932
Do. do. from Interest on Government Securities ..	73,000	73,000	70,000	70,001
Do. do. from Local Securities ..	4,200	4,200	4,000	4,209
Ordinary Collections ..	20,87,300	19,87,300	19,91,000	20,58,264
Penalties ..	6,000	6,000	6,500	5,944
Recoveries from Surplus Profits of Railway Companies ..	7,500	7,500	8,500	7,489
Total ..	25,00,000	(a) 24,00,000	24,00,000	24,59,839

(a) Arrear balance at the beginning of the year .. RS. 2,34,000
 Deduct—Amount of remissions and reductions granted on petitions pending at the close of the previous year or received subsequently .. 17,000
 Deduct—The probable amount that may become irrecoverable .. 5,000
 Net Balance at the beginning of the year .. 2,12,000
 Add—The probable final demand of 1897-98 (including the demand * for Mysore and Travancore) which may be estimated at the final demand of 1896-97, plus a probable increase of Rs. 54,000 .. 25,00,000

Deduct—Amount that may remain uncollected at the end of the year .. 27,12,000
 Revised estimate for 1897-98 .. 3,12,000
 or 54,000 in round figures.

* Actuals of the first five months of 1897-98 .. RS. 10,916
 Actuals of the last seven months of 1896-97 .. 42,183
 Revised estimate for 1897-98 .. 53,399

Note.—The Accountant-General's figures have been adopted for the accounts of 1896-97 for the following reasons:—

Collectors furnish information only regarding items 4 and 5 ("Ordinary Collections" and "Penalties") and all differences noticed between the Collector's and the Accountant-General's figures are explained to the Accountant-General and a consolidated explanation obtained from him and submitted to Government—vide paragraph 43 of the Income-tax Administration Report for 1896-97. The figures for other items are adopted from the Accountant-General's statements. As, however, the figures furnished by Collectors under items 4 and 5 exclude some of the collections made in the Presidency Bank and as the Board is not informed of the adjustments made by them, if any, subsequent to the date of their administration reports, the Accountant-General's figures have been adopted throughout.

Items.	Actuals of the first five months of				Actuals of				Total for the three years.	Average.
	1897-98.	1896-97.	1895-96.	1894-95.	1896-97.	1895-96.	1894-95.			
Deductions by Government from Salaries and Pensions ..	RS. 1,29,540	RS. 1,29,047	RS. 1,31,377	RS. 1,27,175	RS. 3,13,932	RS. 3,18,882	RS. 3,12,277	RS. 9,45,091	RS. 3,15,030	
Deductions by Government from interest on Government Securities.	35,413	32,189	33,006	35,451	70,001	66,679	81,855	2,18,535	72,845	
Deductions by Government from Local Securities ..	2,487	2,072	1,645	1,741	4,200	3,522	3,381	11,062	3,687	
Ordinary Collections ..	3,64,551	4,36,071	3,86,397	3,55,735	20,58,264	18,82,409	17,98,807	57,39,480	19,13,160	
Penalties ..	1,725	1,614	1,402	1,243	5,920	6,492	5,687	18,099	6,033	
Miscellaneous ..	44	..	..	18	24	..	18	42	14	
Recoveries from surplus profits of Railway Companies ..	..	..	..	..	7,489	8,135	4,038	19,662	6,554	
Total ..	5,33,816	6,01,037	5,53,827	5,21,363	24,59,839	22,86,119	22,06,013	69,51,971	23,17,323	

ORDER—No. 950, Financial, dated 17th November 1897.

The estimates are accepted.

(True Extract.)

To the Revenue Department.
 " Board of Revenue (Separate Revenue).
 " Accountant-General.
 Editors' Table.

Exd. A. F. Eccleston.

Chief Secretary.

G.
53
2,000—22-10-97.

Read the following paper
 No 917 Dec 3 6/11/97



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper:—

Proceedings of the Revenue Department No 917 dated 6. 11. 1897.
 transferring the Budget estimates for 1898-99 under VIII Assessed Taxes.

Order:—No 950, dated 17th Nov 1897.

The estimates are accepted.

True Extract
 17.11.97

Chief Secretary

To the Revenue Department
 Board of Revenue (Separate Revenue)
 Accountant-General
 Editors' Table - given 26.11.97.

First copy sent to Press.

... for signature.

Despatched in print.

READ AGAIN G.O., No.
189

DATED

NUMBER OF COPIES
REQUIRED.

Order complete. 35
Letter only.
Order complete with Letter.

CURRENT No.

ENCLOSURE TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

S.E. -

A = Print in full.
B = Not to be printed.
F = Print abstract only.
Q = Print heading only.