

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1303	<u>Press</u> ~~Mis.~~
351-352	
Dated	29-6-1861.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
29th June 1861.*

No. 351. Read the following Proceedings of the Board of Revenue, dated 26th June 1861,
No. 3,326:—

Read the following:—

STATEMENT of Income tax assessed in all the Districts of the Madras Presidency up to 30th April 1861, also the amount actually collected up to the same date in the Taluks as well as at the Huzur.

Districts.	Amount of Income tax assessed up to the 30th April 1861.				Deduct remissions according to Section 56 of the Act.	Remainder.	Grand Total.	Collections up to 30th April 1861.			Add penalties, &c.	Grand Total.	REMARKS.
	At 2 per cent.	At 1 per cent.	At 3 per cent.	Total.				At 1 per cent.	At 2 and 3 per cent.	Total.			
1. Ganjam.....	Rs. 4,313	6,190	18,566	29,069	Rs. 29,069	Rs. 29,069	Rs. 29,069	Rs. 2,901	10,074	12,978	Rs. 12,978	Rs. *12,978	The Collector states that a further sum of Rupees 7,725 has been assessed, and Rupees 4,425 was since collected; he states also that assessments in some parts of the District have not as yet been completed. Court of Wards Estates and the Aska Factory also are included; official salaries, &c., excluded. The Collector states that a further sum of Rupees 28,363 has been assessed, and Rupees 6,305 collected subsequent to the date specified in the Circular. This is exclusive of stoppages from salaries, &c. This sum is the amount assessed by the Deputy Collector of Pulladum which was rendered in the form of Statement required by the Board in their Circular, No. 5,470, dated 26th November 1860, and the Collector is called upon to give its particulars.
2. Vizagapatnam.....	9,736	20,186	60,574	90,496	90,496	97,496	97,496	9,309	31,004	40,313	40,313	40,313	
3. Godavery.....	20,366	11,387	47,598	82,351	82,351	82,351	82,351	6,875	33,583	40,458	40,458	40,458	
4. Kistna.....	13,043	3,496	10,516	27,055	27,055	27,055	27,055	1,586	11,688	13,224	13,224	13,224	
5. Nellore.....	15,907	10,572	31,732	58,211	58,211	58,211	58,211	4,373	19,821	24,194	24,194	24,194	
6. Cuddapah.....	17,730	9,732	28,164	55,626	55,626	55,626	55,626	3,800	18,197	21,997	21,997	21,997	
7. Bellary.....	29,640	24,869	71,622	1,29,131	1,29,131	1,29,131	1,29,131	7,561	35,311	42,872	42,872	42,872	
8. Kurnool.....	15,271	11,398	37,294	63,963	63,963	63,963	63,963	500	1,324	2,024	2,024	2,024	
9. Madras.....	3,319	2,457	7,461	13,237	13,109	13,109	13,115	468	1,690	2,158	2,158	2,158	
10. North Arcot.....	11,594	10,550	34,577	56,721	56,721	56,721	56,721	4,828	18,609	23,435	23,435	23,435	
11. South Arcot.....	14,921	5,509	16,527	36,957	36,957	36,957	36,957	1,784	8,731	10,515	10,515	10,515	
12. Tanjore.....	12,812	14,045	42,182	69,039	69,039	69,039	69,039	8,071	32,102	40,173	40,173	40,173	
13. Trichinopoly.....	3,882	3,344	10,041	17,267	17,267	17,267	17,267	1,584	6,458	8,042	8,042	8,042	
14. Madura.....	6,630	18,517	55,580	80,727	80,727	80,727	80,727	6,212	22,553	28,765	28,765	28,765	
15. Tinnevely.....	16,645	13,112	45,386	75,143	77,143	77,143	77,143	5,505	3,276	3,276	3,276	3,276	
16. Coimbatore.....	6,233	5,088	13,288	26,629	26,629	26,629	26,629	3,451	13,930	16,381	16,381	16,381	
17. Salem.....	5,044	5,979	17,997	29,000	29,000	29,000	29,000	6	371	43	43	43	
18. North Canara.....	132	89	267	488	488	488	488	691	2,798	3,489	3,489	3,489	
19. South Canara.....	1,593	1,762	5,308	8,663	8,663	8,663	8,663	1,866	7,390	9,256	9,256	9,256	
20. Malabar.....	5,889	8,532	25,624	40,045	40,045	40,045	40,045	1,866	7,390	9,256	9,256	9,256	
Total.....	2,14,720	1,91,841	5,85,274	9,91,838	158	9,91,680	9,96,966	71,312	2,99,517	3,70,189	2,341	3,72,530	

(Signed) W. HUDLESTON,
Secretary.

*Proceedings of the Madras Government, Revenue Department,
29th June 1861.*

1. Ordered that a copy of the above Statement be submitted for the information of Government.
2. The total amount assessed for the year being Rupees 9,96,966, the instalments due on 1st May the day after the date with which the Statement closes would be three-fourths of the whole or Rupees 7,47,723, while the amount actually due for the first two quarters ending on 1st February was Rupees 4,98,482.
3. The collections however to 30th April amounted to only Rupees 3,72,530, so that there was an actual arrear of Rupees 1,25,952 outstanding at the end of three months after it became due, and this notwithstanding what the Board believe to be the fact that in many instances the whole year's tax was paid when the first instalment was demanded.
4. The above result cannot be deemed other than unsatisfactory, even after making every allowance for the desire of the District Officers to bring the act into operation in its first year with as little pressure on the people as the case admitted of their doing.
5. The Board are aware that the subsequent fortnightly returns show considerably increased collections, but assessments are also progressing and the demand will have also increased, and they therefore resolve to call the attention of Collectors generally to the provisions of Section 160 et seq. of Act 32 of 1860, and to require them to see that the powers for realizing the Tax are not allowed to become a dead letter, and that evasion of assessment actually fixed be prevented.
6. The position of North Canara is exceptional as the Board are aware, from the very great difficulty that occurred in the supply of forms and translations of the Act to the District, but they are not prepared to allow that the circumstances of the case are sufficient to explain satisfactorily the extremely backward state of the assessment and collections in the District, where at the close of the third quarter of the year of taxation, it can scarcely be said that the Tax had been introduced.
7. The state of the collections in that District shown by the last fortnightly return is so far improved that the amount realized up to 31st May had reached Rupees 7,207, but this will represent no more than Rupees 9,608 of assessment, supposing that it is the amount of three instalments as the Board presume it must be.
8. The Collector will please to make a special report on the progress making in his District in the introduction of the Tax.

(A true Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 352.

ORDER THEREON, 29th June 1861, No. 1,303.

1. The Governor in Council was prepared to learn that delays and difficulties had been experienced in the collection of the first instalments of the Income Tax, from the novelty and unpopularity of the tax, the intricacy of the law and various other causes; but he certainly did not anticipate such very unsatisfactory results as the Board's report discloses. On the whole only 37 per cent. of the demand was realized up to the 30th April last; in one District the collections were only 3 per cent., in a second they were 9 and in a third 11, while the highest amount realized was only 53 per cent. of the sum due.

2. The Board will call upon the Collectors for full explanation of the causes which have thus retarded the collections, and will pay particular attention to the early realization of the outstanding balances.

(Signed) J. D. SIM,

Secretary to Government.

Rev. Depart.

No 1303.

*Proceedings of the Madras Government
Under date the 29th June 1861.*

*Read the following
Proceedings of the Board
of Revenue.*

*Submitting for information
Statement of Income Tax
received and collected in (Here enter 20th June 1861)
Provinces up to 30 April 3330*

*The Governor in Council
was prepared to learn
that delays and dif-
ficulties had been ex-
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J. D. Sim

the whole only 37 per cent of the demand was realised up to the 30 April last - in one District the collections were only 3 per cent in a second they were 98 in a third 11 while the highest amount realised was only 58 per cent of that due.

The Board will call upon the Co-Collectors for full explanation of the causes which have thus retarded the collections and will pay particular attention to the early realisation of the outstanding balance.

J. D. S.

Collection of Income Tax
in the Districts of the
Madras Presidency.

Revenue 1861. District
Pro: Agent for June.

27/6/1863.

Pro: of the Madras Govt.
27/29 June 1861.

From 1861 to 1862. 28/1861
July 1861 to 1862. 17/28 in the
17/28 Aug 1861 to 1862

Directing the Pro:
of Revenue to call upon
the Collectors for full
explanations of the causes
which retarded the
Revenue Tax Collection.

27/357 & 352.