

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1360	<u>Press</u> <u>Mis.</u>
W-112	
Dated	8. 7. 1861.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
8th July 1861.*

No. 111. Read the following letter from F. WALTHER, Esq., Secretary to the Income Tax Commission, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 17th June 1861, No. 58:—

SIR,

1. I am directed by the Commissioners to request that the Government may be informed that the Civil Auditor has refused to pass the salary for the month of May of the Distraining Officer attached to this Office, on the ground that this charge is not included in the Budget Estimate for 1861-62.

2. The salary of the Distraining Officer was sanctioned by Government in their Proceedings, dated 15th May 1861, No. 1,030, subsequent to the despatch from this Office of the Budget Estimate.

3. The arrangement approved by the Government was that this salary should be 35 Rupees per mensem provided the fees collected amounted to that sum.

4. The fees at present considerably exceed 35 Rupees per mensem, and will continue in excess while the arrears of Income Tax are being collected.

5. Under these circumstances the Commissioners trust that the Civil Auditor may be instructed to pass the amount of the Distraining Officer's salary.

No. 112. ORDER THEREON, 8th July 1861, No. 1,360.

In this letter the Secretary to the Income Tax Commission reports that the Civil Paymaster has refused to pass the salary of the Distraining Officer on the ground that it is not included in the Budget. The Government are of opinion that audit is unnecessary for this charge. The fees for distraining are collected from defaulters purposely to meet the expenses of enforcing payment of the tax, they are not in the Budget, and it is only any surplus that may remain after payment of the expenses of distraint that can be regarded as revenue. The Commissioners are, therefore, authorized to pay out of the fees all charges connected with distraints, and to carry whatever may remain after the close of each quarter or half-year to the credit of Government.

(Signed) J. D. SIM,
Secretary to Government.

Subd. at

25 June 1887

My dear Mr. Sime

The Budget
Estimate was sent in
to Govt on the 4 February
last - No entry either
on the Credit or debit
side was made on
account of the fees received,
or on account of the
distraint Officers pay.
The lump sum for arrears,
at the rate of 5 has. per
annum, was named as the

Amount likely to
be realized ~~(Rs)~~ 1850/81
Rs. 20,000 - 1861/62 Rs. 30,000 -

The Distributing Officer
was appointed on 1st January
and his pay to date the
end of May amounted
to Rs. 123-8- . The fees

collected to the 1st
date reach Rs. 175-8-0

And to the 24 instants Rs. 278-

We were much
interested in our estimate of the
probable yield of the
tax. I am sorry to say

but I don't think we
shall prove to have
been more so than
Bombay & Calcutta -

Yours sincerely
J. D. Lee

J. D. Lee Esq.

Rec Dept.

No 1360

Proceedings of the Hawaiian Government
Under date the 5th July 1861.

Read the following
letter from the Secy
to the Income Tax
Commⁿ.

Requests that
the Civil and the instructed
to pass the salary of the
Distaining Officer attached
to his office.

(Here enter 17th June 61
1861)

3/11

In this letter
the Secy to the Income
Tax Commission re-
ports that the Civil
and has refused
to pass the salary
of the Distaining
Officer on the ground
that it is not in-
cluded

included in the Budget.

The Court are of opinion

that Audit is unnecessary for this charge.

The fees for Distain-

ing are collected from defaulters

purposely to meet

the expenses ^{of} ~~the~~ enforcing payment

~~incurred with that~~

of the tax - ~~proceedings and~~

~~added to the~~

~~revenue of the State,~~

The Court are there

fore authorized to

to pay out of the

fees all charges

connected with

distain and to

carry whatever

may

^{they} ~~are~~ are not in the Budget and it is only any surplus that may remain after payment of the expenses of Distain that can be regarded as Res.

may remain after the close of each quarter or half year to the credit of Government.

J. D. S.

13 Copies. President of the Income Tax Com. Copy 9
3 " Accountant General, D
3 " Chief Registrar, R

Respecting the salary
of the Deftaining
-fices of the S. Tax office

106-105
15-5-51

James 1861 & 1862
2nd of 1862 for duty
Ch. 2360.
L. J. M. Collins
Sept 1861

Authorizing the
Commissioner
to pay out of the
Treasury all charges connected
with the district without
submitting them for
audit

W. H. H.