

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1536	Press
		Mis.
	17-18	
Dated	1 . 8 .	1861 .

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
1st August 1861.*

No. 17. Read the following letter from E. B. THOMAS, Esq., Collector of Coimbatore, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Coimbatore, 19th July 1861, No. 1:—

SIR,

* Whether as an appeal or how I am not aware.

1. As Mr. Rohde has intimated to me that he has sent copies of correspondence regarding his Income Tax to Government,* I deem it my duty to forward copy of my reply to that gentleman.

2. I have no letter of Mr. Rohde's which makes it clear to me that I *ought*, as he assumes, to rate him at 80 Rupees, if he has written such he will no doubt send copy to Government. I have of course, in the performance of my duty (an invidious one), treated Mr. Rohde the same as every other subject of the Income Tax whether European or Native.

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From E. B. THOMAS, Esq., Collector of Coimbatore, to J. ROHDE, Esq., Ootacamund, dated Coimbatore, 19th July 1861, No. 95:—

SIR,

1. In reply to your letter of the 13th instant, I beg to observe, that I heard positively from several quarters in Coimbatore and from the Hills that you *had* offered your house to rent for 500 Rupees; I had no intelligence from Madras to that effect, and if such is *not* the *fact*, I shall be of course prepared to modify the charge for Income Tax; but assuming my information to be correct, it was clearly my duty to assess you as I conscientiously believed was fair in comparison with others.

2. You have evidently read my letter hastily. I do not assess you at 500, the value I believe *you* put on your *own* property, but at 250 only; and that only for the last six months, which you will see if you will be good enough to refer to my letter.

3. As regards the "unfinished" state of your house, I really could not tell *when* you would entirely *finish* it. I only knew the *fact* of your having long† resided in it, and had guests living with you, and given entertainments; and under these circumstances I did think the rate you returned too low—an error of judgment; yet I hesitated to surcharge you till I was informed you had *yourself* valued it at a rent of 500, which rate I think I should have been quite justified in adopting instead of 250.

4. I have before me all your letters to my Assistant, Mr. Nesbitt, which I carefully referred to ere I made the surcharge. I do not see any ground that With Income Return, and no letter to myself. I can admit to justify a valuation at 80 Rupees, or I would gladly adopt it. Your return, as you are aware, was the *last* of all on the Hills, and only sent in after repeated calls from Mr. Nesbitt and myself. (*See* correspondence.) From the size of your house, the time you have personally used it, and the charges on other smaller houses, I did not feel justified in charging you at less than 250, just half of what I understood and *believed* to be your own valuation. Your house may be called perhaps an "unfinished" one, and may *yet* be so for an indefinite period, but it cannot be considered to be either unoccupied or untenable in my opinion.

5. I have no desire but to charge you fairly and impartially with others, and as you have referred the matter to Government I will also send copy of this, and be happy to abide by the decision.

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From J. ROHDE, Esq., to E. B. THOMAS, Esq., Collector of Coimbatore, dated Ootacamund, 13th July 1861.

SIR,

1. I have the honor to acknowledge the receipt of your letter of the 7th instant, in which you state that it has been brought to your notice that I have offered my house on the Neilgherries

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at a monthly rent of 500 Rupees, and that as I returned the same at 80 Rupees monthly you assess me at the former rate.

2. It is not true that I have offered my house as it is, much less as it was on the 1st May, at a monthly rent of 500 Rupees; nor had any person authority to state that I offered it at all at that rent, finished and furnished, or otherwise; nor would the profit to me have been one Rupee had I, as a special case, at a heavy pecuniary sacrifice and great personal inconvenience, allowed it to be finished and furnished hastily, and of necessity expensively, with the view to accommodate a person whom I respect.

3. Whenever my house, which you are perfectly well aware is in course of building, is finished, I shall be happy to state its value and its rent.

4. If you choose you may refer to the Telegram, or to my letter to Colonel Denison, to the one of which it can only be that you make allusion when you say I have offered my house for 500 Rupees a month; and I will authorize the Assistant in charge of the Telegraph to show you the message, and Colonel Denison to show you my note.

5. I may add that you certainly were not authorized in making the demand, and that your letter implies that I have made a false return in valuing my house; whereas you are well aware that at the time I valued my property I was so particular in putting you in full possession of the facts, and especially that the valuation was nominal, the building being unfinished, that I wrote a separate letter on the subject.

6. I have in justice to myself forwarded a copy of your letter with my reply to Government.

(True Copies.)

(Signed) E. B. THOMAS, *Collector.*

No. 18.

ORDER THEREON, 1st August 1861, No. 1,536.

The Collector is referred to Sections 55 and 56 of Act XXXII of 1860.

(Signed) J. D. SIM,

Secretary to Government.

Ms. 1536

The City is a.

found a election.

55 & 56 of act

XXXX of 1860.

J. R. J.

Chas. W. Jones
1st Aug. 1861

Copy to the

Collector of Combats

Aug. 13 1862

Recd 1861. Report
of the Collector of Combats
from No 1752.

The Collector of Combats

The Chief Secretary to
Government.

Oct 11/9
No. 324 July 1861.

No 1.
No 2.
No 3.

No 1536. 1st Aug.

Submitting observations
and a discharge made in
the Collector's House of Property
in the City of London in con-
nection with the House of
with copy of a letter to the
Collector, for the information
of Government.

29 July 1861 Aug.

1861

With care Order