

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 395	Press ~~Mis.~~
276	
Dated	20 - 2 - 18.61.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
20th February 1861.*

No. 276. Read the following Extract from the Proceedings of the Government of India in the Financial Department, under date the 28th January 1861, No. 840:—

1. Read Statement showing the amounts received in respect of Income Tax in the several Presidencies, up to the 30th November last.

<i>Government of India.</i> 4,21,087. <i>Bengal...</i> 1,53,400. <i>N. W. Provinces</i> 1,08,000. <i>Punjab...</i> 18,038. <i>Madras</i> 2,43,644. <i>Bombay...</i> 2,19,000. 11,63,169.	2. <i>Resolved.</i>—That the attention of the several Local Governments be solicited to the very small sums which have been collected, that they be called upon to report the measures which they have taken to carry out the provision of the Income Tax Act XXXII of 1860-61, and requested to send to this Government copies of any Circulars that may have been issued to that end.
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3. The Honorable the President in Council is of opinion that much benefit would result from the preparation of detailed instructions, and their issue by each Local Government prescribing the manner in which the Officers, charged with the assessment and collections, shall conduct their duties, and that in the framing of such instructions the most important consideration to be kept in view is that the operations, should be carried on with energy and vigour in order that the assessments may be made and the collection realized with the least possible delay.

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Ordered that the following letter be despatched.

No. 277. From J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Financial Department, dated 20th February 1861, No. 395.

SIR,

1. I am directed to acknowledge the receipt of the Extract from the Proceedings of the Government of India in the Financial Department, under date the 28th ultimo, No. 840, reviewing the Returns of Income Tax Collections in the several Governments up to the end of November 1860, calling for a report of the measures taken to carry the Act into effect, and suggesting the issue of detailed instructions to the Officers concerned in working the Act.

2. With respect to the measures taken to put the Act in execution, I am directed to state that a carefully selected Commission was nominated to work the Act at the Presidency, with Assessors under them and with a suitable Establishment; while in the interior, the Collectors were entrusted with the working of the Act in their respective Districts, and special Establishments, not large but deemed sufficient for the purpose, were allowed them.

3. The only Circular that has been issued on the general subject of the administration of the Act, was one prepared by the Board of Revenue, under instructions from Government, and issued after special approval, communicating to all Collectors the instructions of the Government of India, received with Mr. Grey's letter of August 10th 1860, No. 1,664. That

<i>August 24th</i> No. 1,433. <i>Do. 31st</i> „ 1,481. <i>September 1st</i> „ 1,487. <i>Do. 23th</i> „ 1,734.	Circular gave a clear summary of the provisions of the Act, and was accompanied by a Notification to be printed and made universally public throughout each District. Copies of the Circular and Notification are enclosed as desired; and I am directed also to transmit copies of the orders noted in the margin relating to the Circular.
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4. Adverting to the suggestion in the concluding paragraph of the Resolution under acknowledgment, I am directed to point out that the detailed instructions of the Government of India for the working of the Act, are already in the hands of the Officers concerned, together with a clear summary of the provisions of the Act. It is within the knowledge of this Government that both at the Presidency and in the Provinces the operation of assessment is being steadily prosecuted; and that collection consequent on assessment has also commenced and is

What was time this

Proceedings of the Madras Government, Revenue Department,
20th February 1861.

advancing. The public Officers concerned understand their duty, and there is no laxity in the performance of it; and under these circumstances it is the opinion of this Government that further detailed instructions are quite unnecessary, and would only embarrass and perplex.

5. I am directed, lastly, to notice that the Report of the Presidency Commissioners of their Proceedings up to the 15th January, called for in Mr. Grey's letter of the 1st November, No. 2,475, was sent to the Government of India in the Home Department by the last Mail Steamer on the 7th instant; and that the similar Report of the Board of Revenue on the operations in the interior, will be sent by the next Steamer.

"Page 6 of
the accm.
hanging file.

to page 4

"or 24 Aug 60
No 1433 page 5
+ 31 Aug 60 No 1484
page 24.

para 10 & 12
pages 24 & 25.

page 26.

Note

The Circular Instructions of the Govt. of India for the Management, Assessment and Collection of the Income need: with Mr. Grey's letter of the 10 Aug. 1860 No. 1662. were communicated with that letter for the information & guidance of the Bd of Rev with orders to send the former to all Revenue officers in the Provinces and in their own Circulars and publications to embody paras 3 and 4 of the latter, as deserving the special attention of all officers concerned. The Govt. observed that with these clear instructions in the hands of their servants there would be no excuse for mistake & they commended them to the careful study of all concerned in the assessment or collection of the tax.

About this time two

Memorandum

N^o 840

Extract from the Proceedings of the Government of India in the Financial Department under date the 28th January 1861

Read Statement showing the amounts received in respect of Income Tax in the several Presidencies, up to the 30th November last.

Govt of India - 421,087
Bengal - 153,400
M. P. (Provinces) - 18,000
Bombay - 219,000
Madras - 243,644
Punjab - 180,388
Local Governments be solicited, to the very small sums which have been collected; that they be called upon, to report the measures, which they have taken to carry out the provision of the Income Tax Act XXXII of 1860/61 and requested to send to this Government, copies of any circulars, that may have been issued to that end.

The Honble the President in Council, is of opinion that much benefit would result from the preparation of detailed instructions, and their issue by each Local Government prescribing the manner in which the officers, charged with the assessment and collections, shall conduct their duties, and that in the framing of such instructions the most important consideration to be kept in view is that the operations, should be carried on with energy and vigour in order that

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that the arrangements may be made
and the collection realized with
the least possible delay.

(True Extract)

Wm. W. L. M.
Secy to the Govt of India

Ed. S. P.

The Government of Port St. George

Dear Sir - I send this out for
information, or for any order that
the Govt may see fit to take in the
Report of the Poor Commission in the
working of the Act as matters went
to Calcutta by the last steamer; it
shows no loss or misapprehension - the
Board's Part of the Proceedings in
the County is forwarded for next
steamer. Now two hopes will supply
most of the information now asked
for. Copies of the circulars issued

This should
be dated &
reply to the
Circular
sent

Wm

can however be sent.

It does not appear to me that
anything remains to be done here
of the nature referred to in No 3
of the Resolution. Instructions
were issued ^{several} 3 months ago, & the
collection are standing at work; the
Board have a good deal of error.

I quite think
that the Board
have been supplied
to all the
more would be
to visit a way of
the Board
if not sent, should be now
sent - of the difference
in the Board
ought to be
out to all
orders - I should
be sure or
I beg that
taken may be returned steadily,
with any remembrance that may be
work, & the answer or is returned
will then be drafted without delay -

His letter is remarkable
in one respect - that it
orders on the subject of
has been
sent - of the difference
in the Board
ought to be
out to all
orders - I should
be sure or
I beg that
taken may be returned steadily,
with any remembrance that may be
work, & the answer or is returned
will then be drafted without delay -

Wm

Rev. Secy

N. 395

The Secy to the Govt of India in the
Financial Department

Sir

I am directed to
acknowledge the receipt of
the Extract from the Proceed-
ings of the Govt of India
in the Financial Dept.
under date the 28th ultimo
N. 840, reviewing the
Returns of Income Tax
collections in the several
Govts up to the end of
Nov/00, calling for a re-
port of the measures taken
to carry the Act into effect,
and suggesting the issue
of detailed instructions to
the officers concerned in
working the Act.

With respect to
the measures taken to put
the

Copy
to
the
Secy
to
the
Govt
of
India
in
the
Financial
Department

Revenue 1861 N. 115
Dated 28th February.

N. 395

Proceedings of the Govt of India
in the Financial Dept.
under date the 28th ultimo
N. 840

Dated 28th January/01

Recd. 9th February
Mr. Secy. to the Govt of India
in the Financial Department
The Secretary to the Govt of India
in the Financial Department
under date the 28th ultimo
N. 840, reviewing the
Returns of Income Tax
collections in the several
Govts up to the end of
Nov/00, calling for a re-
port of the measures taken
to carry the Act into effect,
and suggesting the issue
of detailed instructions to
the officers concerned in
working the Act.

N. 276

N. 395 20th February

The Act in execution, I am directed to state that a carefully selected Commission was nominated to work the Act at the Presidency, with assessors under them and with a suitable Establishment; while in the interior, the Collectors were entrusted with the working of the Act in their respective Districts, and special Establishments not large but deemed sufficient for the purpose were allowed them.

3. The only Circular that has been issued on the general subject of the administration of the Act, was one prepared by the Board of Revenue - under instructions from Govt., and issued after special approval, communicating to all Collectors the instructions of

Sept 24 1853
 " 31 " 1854
 Sept 1 " 1857
 Sept 28 " 1857

of the Govt. of India, ^{received} ~~unreceived~~ with Mr. Grey's letter of August 10th 1854, No. 1664. That Circular gave a clear summary of the provisions of the Act, and was accompanied by a notification to be printed and made universally public throughout each District. Copies of the Circular and notification are enclosed as desired; I am directed also to transmit copies of the orders noted in the margin relating to the Circular.

4. Adverting to the suggestion in the concluding paragraph of the Resolution under acknowledgment, I am directed to point out that the detailed instructions of the Govt. of India for the working of the Act, are already

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in the hands of the officers concerned, together with a clear summary of the provisions of the Act. It is within the knowledge of this Govt that both at the Presidency, and in the Provinces the operation of assessment is being steadily prosecuted; and that collection consequent on assessment has also commenced and is advancing. The public officers concerned understand their duty, and there is no laxity in the performance of it; and under these circumstances it is the opinion of this Govt that further detailed instructions are quite unnecessary, and would only embarrass and perplex.

5 I am directed to notice that the Report of the Presidency Commissioners

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commissioners of their proceedings up to the 15th January, called for in Mr. Grey's letter of the 1st November A^o 2475, was sent to the Govt of India by the ^{the Home Dept} the last Mail Steamer on the 7th Instant; and that the similar Report of the Board of Revenue on the operations in the interior, will be sent by the next steamer.

Fort St. George
20th February 1811

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For the Govt of India

Income Tax

Revenue 1861 Departt.

Pro: of Govt for February.

No 395.

To the Secretary to the
Govt of India.

Financial Departt.

Dy 20th February/61

Reporting the measures
taken to put the Income Tax
act in execution in this Presidency.

No 276 + 277.