

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 397	<u>Press</u> <u>Mis.</u>
280-281	
Dated	20. 2. 1861.

Not to be folded or roughly handled

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

No. 280. Read the following letter from W. HUDLESTON, Esq., Sub-Secretary to the Board of Revenue, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated 25th January 1861, No 438 :—

SIR,

1. With reference to the Proceedings of Government, dated 4th December 1860, No. 2,300, Revenue Department, I am directed by the Board of Revenue to submit copy of the General Form of Return of Income, &c., which they have prepared in communication with the Presidency Commissioners and Special Commissioner of Income Tax, and would recommend for adoption.

2. I forward also copy of the Form furnished to them by the Commissioners, which has been modified by the Board in some points, and also copy of the Bombay Form, which Government in their Proceedings above quoted, requested might be sent up for comparison.

3. The objects which the Board have sought to attain are completeness, simplicity so far as compatible with the requirements of the Act, and facility of translation, and they think that the Form now submitted does secure those objects.

4. The points of difference between the Board's Form and that of the Commissioners are indicated below with the reasons for the change.

PAGE 1, SCHEDULE 1,

Columns 3 and 4 are transposed, whereby as in the natural order of things full profits are stated *before*, instead of *after* rents paid to a superior Landlord.

The exceptional case of Ryots under Government whose profits are for the purposes of the Act to be deduced from the assessment on their lands is provided for in the note.

Under Schedule 2, the fact that the Return is to include only incomes received *in India* is distinctly expressed.

The addition to the part relating to Schedule 3 is to prevent the omission of incomes derived from public securities which must be taxed by an ex-officio Assessor before receipt, and are on this account likely to be omitted as unnecessary to be returned, although they may be needed in order to determine the liability on the remaining income.

Under Schedule 4, it is required to be distinctly stated whether incomes from Public Office have been already taxed by an ex-officio Assessor or not; as they are as a rule not taxed by him if below Rupees 200 per annum, but yet may be taxable if other income is possessed by the office-holder.

5. At page 2, the Commissioners' Form gives questions calculated to ascertain whether the party addressed ought to make a return as Trustee, &c., for another person or set of persons, on the answers to which being received, the necessary Return would be forwarded to him.

The Board propose to give the Return itself at once with a heading stating who should and who should not fill it up. This change saves time, without increasing the size of the Return or multiplying papers, and does not appear calculated to confuse parties.

The Return itself is the same as that on page 1, modified in language when necessary to meet the case of a party making a return for another.

6. The declarations to the Return in both cases are limited to facts within the knowledge and belief of the Declarants.

7. The heading to the Return on page 3 may perhaps tend to remove objections on the part of householders.

The Declaration appended to it has been slightly modified. The proposal that householders might be permitted at option to include the incomes of other inmates in the Return with their own and pay the tax on the whole, has been considered, but does not seem calculated to be generally acceptable.

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

8. The mode in which the admissible grounds for deductions or exemption are expressed on page 4, appears to the Board more easy of comprehension than that adopted by the Commissioners. Some additions have been made as calculated to remove difficulties.

9. The Board see nothing to object to the accompanying form of Return to be made for Special Assessments under Section 100, Rule 4, which is that in use at present at Madras.

10. In regard to the Bombay Form, the Board will only remark that in their opinion it sacrifices security to an unnecessary extent in seeking after simplicity, and they consider it imperfect inasmuch as it does not distinguish the several Schedules, which it is essentially necessary to know in order to carry out the Act properly. The Return now submitted by the Board they consider attains the desired objects so far as practicable.

No. 231.

ORDER THEREON, 20th February 1861, No. 397.

1. The forms recommended by the Board of Revenue are clear, comprehensive and simple. But they will be improved by two verbal alterations. The words "state below the amount," in the directions to Schedules III and IV on both pages 1 and 2, might be taken to mean, enter a sum somewhat less than, &c.; it will therefore be safer to use the words "enter hereunder" instead of "state below." Again, in the N. B. at the top of page 3 the word *family* might mislead, as if the note did not apply to the 3rd column of the "list of Lodgers." The N. B. should therefore stand as given in the margin. With these modifications the Governor in Council approves the forms; and as soon as revised as now ordered, he will transmit them to the Government of India for further orders, as desired in the letter from that Government noted in the margin.

No person need be entered in the following list who is not possessed of an independent income of 200 Rupees a year or more.

November 30th 1860.

No. 2,693, Home Department, paragraph 3.

2. The size of the paper on which the forms are prepared is inconvenient and cumbersome. The four forms in page 1 can be well printed on the 1st page of foolscap size in the same order in which they now stand, compressing the space somewhat, especially in those under Schedules III and IV, as all the information required in them is to be contained in a single line. The forms on the 2nd page can be printed on the 2nd and 3rd pages together and the 4th page will suffice for the list of lodgers and for the explanatory notes in small type. The paper that may be used should be one of an inexpensive kind but not thin and flimsy.

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

No. 438.

From W. HUDLESTON, Esq., Sub-Secretary to the Board of Revenue,

To J. D. BOURDILLON, Esq., Secretary to Government, R. D.

SIR,

In Cons. 5th December 1860, No. 6,340.

1. With reference to the Proceedings of Government, dated 4th December 1860, No. 2,300, R. D., I am directed by the Board of Revenue to submit copy of the General Form of Return of Income, &c., which they have prepared in communication with the Presidency Commissioners and Special Commissioner of Income Tax, and would recommend for adoption.

2. I forward also copy of the Form furnished to them by the Commissioners, which has been modified by the Board in some points, and also copy of the Bombay Form, which Government in their Proceedings above quoted, requested might be sent up for comparison.

3. The objects which the Board have sought to attain are completeness, simplicity so far as compatible with the requirements of the Act, and facility of translation, and they think that the Form now submitted does secure those objects.

4. The points of difference between the Board's Form and that of the Commissioners are indicated below with the reasons for the change.

PAGE 1, SCHEDULE 1,

Columns 3 and 4 are transposed, whereby as in the natural order of things full profits are stated *before*, instead of *after* rents paid to a superior Landlord.

The exceptional case of Ryots under Government whose profits are for the purposes of the Act to be deduced from the assessment on their lands is provided for in the note.

Under Schedule 2, the fact that the Return is to include only incomes received *in India* is distinctly expressed.

The addition to the part relating to Schedule 3 is to prevent the omission of incomes derived from public securities which must be taxed by an ex-officio Assessor before receipt, and are on this account likely to be omitted as unnecessary to be returned, although they may be needed in order to determine the liability on the remaining income.

Under Schedule 4, it is required to be distinctly stated whether incomes from Public Office have been already taxed by an ex-officio Assessor or not; as they are as a rule not taxed by him if below Rupees 200 per annum, but yet may be taxable if other income is possessed by the officeholder.

5. At page 2, the Commissioners' Form gives questions calculated to ascertain whether the party addressed ought to make a return as Trustees, &c., for another person or set of persons, on the answers to which being received, the necessary Return would be forwarded to him.

The Board propose to give the Return itself at once with a heading stating who should and who should not fill it up. This change saves time, without increasing the size of the Return or multiplying papers, and does not appear calculated to confuse parties.

The Return itself is the same as that on page 1, modified in language when necessary to meet the case of a party making a return for another.

6. The declarations to the Return in both cases are limited to facts within the knowledge and belief of the Declarants.

7. The heading to the Return on page 3 may perhaps tend to remove objections on the part of householders.

The Declaration appended to it has been slightly modified. The proposal that householders might be permitted at option to include the incomes of other inmates in the Return with their own and pay the tax on the whole, has been considered but does not seem calculated to be generally acceptable.

10. In regard to the Bombay Form, the Board will only remark that in their opinion it sacrifices security to an unnecessary extent in seeking after simplicity, and they consider it imperfect inasmuch as it does not distinguish the several schedules, which it is essentially necessary to know in order to carry out the Act properly. The Return now submitted by the Board they consider attains the desired objects so far as practicable.

rant,
L. L. L. L. L.

Copy to the Income Tax Commissioners, Presidency, with reference to their Secretary's letter, dated 24th December 1860, with printed copy of the Income Tax Form.

Exd. J. Wright.

And - the former seems clear, "consequently
a simple - the size of the paper leaves is an
obstacle: if printed in the same kind they will
be as similar & convenient; if as ~~thin~~ paper of
the same size they will be inconvenient & difficult
to use.

1st The derivation of *Chelodactylus*, the word
 10 2 are not quite clear - It is well known
 40 might be taken to mean either a small
 less than ten, but I am sure it is not
 20 In the 4th at the top of page 3 the word
 family might mislead, as if the 4. 13. did not apply
 to the 3rd Cr. of the *Chelodactylus*

Proceedings of the Maryland State

Read the following letter
from the Sub Sec^y of the
Bd of Recs. —

Submitting for adoption copy
of the Printed forms of return of In-
come &c. which the B.D. have
prepared in communication with
the Board of Govt. & Lt. Govt.
of I. Lax. —

Here enter 25th Jan 1901 No. 138

The former recom-
-mended by the Bd. of Res.
are clear, comprehensive &
simple. But they will be improved

The words "state below the amount" in the directions to Schedules III & IV on both pages 1 & 2 might be taken to mean enter

a

P. 5th November / to No 41-72.
 — 12 — 1 — 206-207.
 — 16 — 0 — 296-
 — 4th December ÷ 27 ÷ 29.
 — 21 — 2 — 360-361.
 — 18 January / 67 — 255-266.
 21.

1864. (Philadelphia)
 24th Jan. in February
 3/6

Indulgent to the
Abandonment

the following to
 Gloucester and N. B. D.

Feb 25th - January 1851
 5th - 5th Evening
 6th - 10th
 7th - 10th
 8th - 10th
 9th - 10th
 10th - 10th
 11th - 10th
 12th - 10th
 13th - 10th
 14th - 10th
 15th - 10th
 16th - 10th
 17th - 10th
 18th - 10th
 19th - 10th
 20th - 10th
 21th - 10th
 22th - 10th
 23th - 10th
 24th - 10th
 25th - 10th
 26th - 10th
 27th - 10th
 28th - 10th
 29th - 10th
 30th - 10th
 31st - 10th

1935

submitting for adoption
copy of the general form,
of notation of claims, &c
within the above time
prescribed in communication
with the Registering Office
of the said Commission, &
of claims date.

Ms. A. 9. 2. 20. 57

a sum somewhat less than \$¹⁰⁰; it will therefore be safe to use the words "enter hereunder" instead of "state below." Again in the NB. at the top of page 3 the word family might mislead, as if the note did not apply to the 3^d Column of the "List of Lodgers".

The NB. should therefore stand as given in the margin - With these modifications the Dir () approves the forms, and ~~has no objection to transmit~~ them to the Safet.

No person need be entered in the following list who is not possessed of an independent income of 200 R. a year or more -

as soon as ~~is~~ ^{is} used as now ordered, he will

* desired in the letter from that Govt. for further orders, at
 Nov. 30/60.
 No. 26984 } noted in the margin -
 2. Para } - give -
 3. -

2. - The size of the paper on which the forms are prepared is inconvenient and cumbersome - The four forms in page 1, can be well printed on the 1st page of ~~leaf~~ ^{size} leaf in the same order in which they now stand on the ~~large paper~~ ^{small} paper, thus saving the space ~~somehow especially~~ ^{under schedules III & IV} as all the information required in them sets be ~~continued~~ ^{filled up} in a single

