

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 3	~~Press~~ ~~Mis.~~
5-6	
Dated 3 1	18 6/1.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
3rd January 1861.*

No. 5. Read the following Proceedings of the Board of Revenue, dated 8th December 1860, No. 5,748:—

Read the following letter from H. A. BRETT, Esq., Collector of Salem, to W. HUDLESTON, Esq., Acting Secretary to the Board of Revenue, Fort Saint George, dated Salem, 3rd December 1860, No. 3.

SIR,

1. I have the honor to acknowledge the receipt of the Boards' Circular, dated the 25th October last, No. 4,895, calling upon the several Collectors to report the names of the Deputy Collectors whom they wish to vest with powers under Section 23 of the Income Tax Act, with their reasons for the same; and to submit a Statement of the ministerial establishments they require.

2. With regard to the 1st point, I beg to recommend that all the Deputy Collectors attached to the Salem District may be vested with the powers entrusted to me under Section 23. The Deputy Collector in special charge of the Shevaroy Hills will be able to assist me in, making assessments on the Hills. The Deputy Collector who will shortly be appointed to Námkal may give occasional assistance in the same way in his division. The Deputy Collector in charge of the Treasury may occasionally have time to assist me in reading the Assessor's returns.

3. With regard to the ministerial Establishment I would myself employ, I beg to enclose a Statement of the establishment I have already entertained with reference to the general sanction conveyed in paragraph 53 of the Board's Circular, dated 27th September 1860, No. 4,403.

4. This Statement shows the date from which each servant has been entertained. The Board will observe that in making these appointments I have not exceeded the establishment specified in the Order of Government dated 4th July 1860, No. 1,104.

5. I propose to employ the Head Clerk in preparing Indices, conducting correspondence, Tamil and English, keeping the records, and making up the general abstracts and other accounts. I also wish to employ the Head Clerk in the important duty of reading the returns. If it should

* *Vide the Proceedings of the Madras Government, 18th October 1860, No. 1,900.*

be objected that no ministerial servant (whether he has taken the oath or not*) is qualified to perform this work, I beg that the Head Clerk may be appointed an

Assessor, with the special view to his giving me this most necessary aid. Though assistance of this kind may occasionally be obtained from the several Deputy Collectors, it would be impossible for those Officers to give it at all times, considering that they have separate charges of their own, and that their services in this way would only be available at times when the Collector was employed at their respective stations. The other Clerks will attend to transcribing accounts and correspondence.

6. I request the Board will be so good as to obtain the sanction of Government for the establishment specified in the enclosed Statement.

Statement of Establishment entertained for the Income Tax Department.

Names.	Designation.	Salary.	Date of appointment.
1	2	3	4
		RS. A. P.	
1 V. Ruthna Moodelliar.....	Head Clerk.....	100 0 0	1st November 1860.
2 R. N. Pragasa Moodelliar.....	Clerk.....	30 0 0	1st December 1860.
3 T. Ramasamiah.....	Clerk.....	15 0 0	9th November 1860.
4 Vacant.....	Clerk.....	15 0 0	
	Total...	160 0 0	

SALEM, COLLECTOR'S OFFICE,
3rd December 1860.

(Signed) H. A. BRETT,
Collector.

*Proceedings of the Madras Government, Revenue Department,
3rd January 1861.*

1. The Board resolve to recommend to Government that the Establishment entertained be sanctioned, and that, excepting the Deputy Collector in charge of the Treasury, the Collector be authorized to vest his other Deputies with the extended powers under Section 23 of the Act.

2. To his Treasury Deputy, the Collector is himself competent to entrust the smaller powers of Section 22; and under Section 19, he may at pleasure associate any one with himself when necessary, for the purpose of making an assessment. As regards aid in reading assessment returns, the ruling of the Supreme Government, published at page 986 of the Fort Saint George Gazette for November 1860, has removed all difficulty as regards Assessors, and the prohibition never included Officers *making assessment*. The Board consider that these provisions afford every necessary facility for working the Act.

(A true Extract and Copy.)

(Signed) W. HUDLESTON, *Acting Secretary.*

No. 6.

ORDER THEREON, 3rd January 1861, No. 3.

1 Head Clerk Rupees	100	1. In compliance with the Board's recommendation th
1 Clerk..... "	30	the Honorable the Governor in Council sanctions an Establish
2 Do. at 15 "	30	ment as per margin, for the Collector of Salem from the 1s
Total per mensem...	160	November 1860 on account of the Income Tax.

2. As Salem is now the head quarter of the Collector, the Government do not think the Deputy Collector on the Shevaroy's and the one in charge of the Treasury, need the enlarged powers conferred by Section 23.

(Signed) J. D. SIM,

Acting Secretary to Government.

[Faint handwritten notes and signatures in the right margin, including names like 'J. D. Sim' and 'W. Hudleston']

1860 July, 1860 N. 42. 43-
 1860 Dec. 1860 N. 297-298-

1860 5-6.

1860 Dec. 19.

21
 Dec. 1860
 Pa. of Gov. for 1860
 Proceedings of the Board
 of Revenue
 Dated 8.
 Dec. 8. 1860
 Dec. 10.
 Encl. 1. 22 Encl. 1. 23/18.

Submitting with the
 Board's recommendation a
 letter from the Collector of the
 reporting the establishment of
 the State Collection of the Bureau
 for the Collection of the Bureau
 tax.

1860 3. 3. & January.
 With an order

1 Head Clerk — 200
 1 Clerk — 50
 2 — do — 15 — 30
 Total per month 160

No 3.

In compliance with
 the Board's recommendation the
 Hon. the Gov. in Council has ordered
 that the Board's establishment as per
 the above list be paid for the col-
 lector of the Bureau from the
 1st January 1860 on account

of the Bureau tax
 As Saline is now the
 head quarter of the Collector, the
 Govt do not think that the Deputy
 Collector on the Shewang and the
 Sub-Collector in charge of the Shewang,
 3. Jan 1860 must the enlarged former of Sec.
 12. Jan 1860

13. Civil Dis. 1860
 3. Dec. 1860