M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 479 Press ~~Mis.~~

16-17

Dated 2-3-1861.

Not to be folded or roughly handled

No. 16. Read the following letter from F. WALTHEW, Esq., Secretary to the Income Tax Commission, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Madras, 12th February 1861, No. 40:—

SIR,

1. I have the honor to submit on behalf of the Special Commissioner, and the General Commission for Income Tax the report called for by the Government in their Order No. 148, dated the 21st ultimo.

2. The process in vogue under Part 16 in the Special Commissioner's Office is as follows.

3. The party making his return states that he wishes to be assessed, and to pay tax under a number and not by name. Accordingly in the General Assessment Book, kept under lock and key, the party's number is recorded opposite his name.

4. The amount of his assessment is communicated to the party in a private letter, with a certificate to enable him to pay Income Tax under the number say** to the Collecting Officer. He can then send a messenger with the amount of his assessment due either for the quarter or year to the Collector, and his messenger is furnished with an acknowledgment that No. ** has paid Rupees——.

5. This acknowledgment is exchanged when sent to the Special Commissioner for a receipt to theeffect that Mr——.has paid his 1st or 2nd quarters' or years' Income Tax, but without any specification of the amount, and this receipt can be shown by the party, if any demand for Income Tax is made upon him hereafter.

6. The Collector is furnished simply with a catalogue of numbers called "certificated numbers" with the sums due under these numbers, and it is only when the parties fail to pay, that their names corresponding in the General Assessment Book to the numbers, are furnished to the Collector.

7. Only one individual has applied to the General Commissioners for a certificated number under the provisions of Part 16 of the Income Tax Act, but he failed to pay and was consequently assessed in the usual manner.

8. The Assessors are not Collectors in the Presidency Town, as is the case in the interior, and Mr. Cooper's remarks would not be applicable in Madras. There does not appear any necessity now, for an alteration of the present system which secures secrecy, provided the parties assessed pay punctually.

9. As far as can be ascertained in the Presidency Town of Madras, the Natives do not seem to care much about the observance of secrecy, except when they have made a fraudulent return, and it has been passed. They then fear the fact becoming known to their enemies and thus being revealed to the authorities. Many of those who have been assessed and received numbers as laid down in Part 16 of Act XXXII, do not take the trouble to preserve the secrecy for which the numbers were given to them.

No. 17. ORDER THEREON, 2nd March 1861, No. 479.

1. The foregoing letter will be brought to the notice of the Government of India, with reference to Lord H. U. Browne's letter of 2nd January last, No. 15, as soon as the reply of the Board of Revenue to the Order of 21st January, No. 118, is received.

2. The only improvement which it appears to Government could be made in the plan now in vogue in the town of Madras, would be for the payment, referred to in paragraph 4, to be made to the Special Commissioner instead of the Collector. At present there is nothing to prevent the subordinates of the latter official from finding out from the messenger whose tax he is paying. The Special Commissioner or, in the case of the General Commissioner, their Secretary, could then hand the money over to the Collector in the mode proposed by Mr. Cooper. At all events, parties might have the option given them of following this course.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Revd. Dept.

No. 479

Proceedings of the Madras Government

Under date the 2d March 1861

Read the following letter from the Secretary to the Income Tax Commission

Submits on behalf of the special Commissioner and the General Commission for Income Tax the report called for by Government in their Order No. 148 dated 21st January, on the process in Vogue under Part 16 of the Income Tax Act, & on the cypher system proposed by F. Cooper Esqre. C.B.

(Here enter 12th Feby 1861 No. 40.)

1. The foregoing letter will be brought to the notice of the Govt. of India, with reference to Lord H. U. Brown's letter of 2nd January last No. 15, as soon as the reply of the Board of Revenue to the order of 21st January No. 148, is received.

2. The only improvement which it appears to

Govt.

could be made in the plan now in vogue in the town of Madras, would be for the payment referred to in para 4, to be made to the Special Commissioner instead of the Collector. At present there is nothing to prevent the subordinates of the latter official from finding out from the Messenger whose tax he is paying. The Special Commissioner or, in the case of the General Commissioner, their Secretary, could then hand the money over to the Collector in the mode proposed by Mr. Cooper. At all events, parties might have the option given them of following this course.

[signature]

[signature]

13 Copies. President Income Tax Comn. Dispn. 4
3 " Special Comn. of Do. 17

Re. 294-25
21-1-61

(3)

Relating to the process in vogue in the Town of Madras under Part 16 of the Income Tax Act

Revenue 1861 Departt.
Pro: of Govt for March

No. 479.

Pro: of the Madras Govt.
Dt 2d March /61.

From the Bd of Rev. Dt 6th March 1861 C No. 638 in pro: 22d & No. 675

On a letter from the Secretary to the Income Tax Commission, submitting the report called for respecting the process in vogue in the special Commissioner's Office.

No. 16 & 17.