M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 675 — Press Mis.

416—418.

Dated 22 — 3 — 1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 22nd March 1861.

No. 416. Read the following letter from J. D. SIM, Esq., Secretary to the Board of Revenue, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated 6th March 1861, No. 1,263 :—

SIR,

1. With reference to the Proceedings of Government in the Revenue Department, dated 21st January 1861, No. 148, communicating copy of a letter from the Government of India, embodying a description of the Cipher system adopted by the Deputy Commissioner of Delhi in giving effect to the provisions of Part XVI of the Income Tax Act; and requiring the Board of Revenue to report what process is actually in vogue in this Presidency in similar cases; I am directed to state that out of the seventeen Collectors who have as yet responded to the Board's call for information on the above point, only five state that they have received any applications at all to be assessed under numbers or letters as provided in Part XVI of the Act, and that in these cases Certificates lettered or numbered (to correspond with the Collector's Register) as provided in Section 151 have been granted, the payers being at liberty to transmit their dues either to the Collector himself or pay them into the local Treasury.

In Cons. 22nd January 1861, *No.* 423.

Godavery.....	2	*applications.*
Madras.....	1	*do.*
South Arcot.....	1	*do.*
Tinnevelly.....	2	*do.*
Ganjam.....	1	*do.*

2. The Board think that Mr. Cooper's plan for assessing under a Cipher is almost identical with the course prescribed in the Act, and consider that it may with advantage be generally adopted.

No. 417. ORDER THEREON, 22nd March 1861, No. 675.

1. In this letter the Board of Revenue state in reply to the order of 21st January last, No. 148, that with reference to Part 16 of the Income Tax Act, no special arrangements have yet been made in the Districts, when parties desire to pay according to numbers or letters. They recommend that the plan proposed by Mr. Cooper as contained in Lord H. U. Browne's letter of 2nd January last, No. 15, should be generally adopted.

2. His Excellency in Council accordingly requests that the Board will notify to the Collectors the course to be followed in pursuance of that plan, and will issue a Circular, to be republished in the District Gazettes, in order that publicity may be given to the fact that such arrangements have been made, for the benefit of all who may desire to make use of them.

3. This order will not affect the arrangement in force in the Presidency Town, as detailed in the letter recorded in the order of 2nd instant, No. 479, copy of which will be furnished to the Board of Revenue, for information.

4. Referring to paragraph 1 of the order quoted in the preceding paragraph, the Government of India will now be addressed in reply to their Under Secretary's letter of 2nd January last, No. 15.

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

Ordered that the following letter be despatched.

No. 418. From J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, dated 22nd March 1861, No. 676.

SIR,

1. In reply to Under Secretary Lord H. U. Browne's letter of 2nd January last, No. 15, on the subject of the use of a cipher in working Part 16 of Act XXXII of 1860, I am directed to forward copies of two letters as noted in the margin,* the former from the Commissioners for the Income Tax at the Presidency Town of Madras, and the latter from the Board of Revenue, furnishing information

* *12th February* 1861, *No.* 40.
6th March ,, ,, 1,263.

as to the process actually in use up to this time, where parties desire to pay according to numbers or letters.

2. The arrangements in force in the Town of Madras are, I am to observe, sufficient for the purpose of ensuring secrecy, provided that the improvement suggested by this Government in their order of 2nd instant, No. 479, is carried into effect. The case is different in the interior: no special steps have yet been taken in reference to this point; indeed, it would seem from the paucity of applications that the necessity has hardly yet arisen. The Board of Revenue recommend that Mr. Cooper's plan be generally adopted; and they have been accordingly requested, in an order† of this date, to take steps to give effect to this suggestion, and to make the arrangement public.

† *No. 675, 22nd March 1861.*

R. D.

No. 675

Proceedings of the Madras Government

Under date the 22d March 1861

Read the following letter from the Secretary to the Board of Revenue.

Reporting the process actually in vogue in several Districts of this Presidency in giving effect to the provisions of Part XVI of the Income Tax Act & recommending that Mr. Cooper's plan for assessing under a cipher may with advantage be generally adopted.

(Here enter 6th March 1861 No. 1263)

1: Read this letter the Board of Revenue state in reply to the order of 21st January last No. 148, that with reference to Part 16 of the Income Tax Act, no special arrangements have yet been made in the Districts, where parties desire to pay according to numbers or letters.

They

Revenue for information.

4. Referring to para 3 of the undersigned in the preceding para - the Govt of India will now be addressed in reply to their Under Secretary's letter of 2nd Jany last No 15.

C&W

Board of Revenue with Order No 479 Dated 23
President Income Tax Com:
Special Commissioner of I.T.

"3. It is recommended that the plan proposed by the Cooperative embodied in Secretary H. Burrow's letter of 2nd Jany last No should be generally adopted.

2. His Excellency in Council accordingly requests that the Board will notify to the Collectors to cause to be followed in pursuance of that plan, and will issue a Circular, to be republished in the District Gazettes, in order that publicity may be given to the fact that such arrangements have been made for the benefit of all who may desire to make use of them.

3. This order will not affect the arrangement in force in the Presidency Towns as established in the ~~Circular~~ letter recorded in the order of 2nd Instant No 4791 copy of which will be furnished to the Board of Revenue

Revenue Dept.

No. 676

From

To

The Secretary to the Govt. of India

Sir,

~~I am directed~~ I am

to reply to Under Secretary Lord

H. U. Browne's letter of 2nd

January last & to say that the

subject of the use of a

cipher in working Part II

of Act XXXII of 1860, to forward

copies of two letters as noted

in the margin, from the

~~Board and Special~~ Commr.

of Inspection for Income Tax

at the Presidency Town of

Madras, and the Board

of Revenue, ~~respectively~~,

furnishing information

as to the process actually in

use up to this time, where

parties have to pay according

to

Relating to part XVI of the Income Tax Act

Revenue 1861 Dept.
No. 676 of Govt for Madras

No 676

Dated the 20th March 1861

Board of Revenue

Requested to take steps to

ascertain the Collectors

in which Division

Commissioners of Inspection

for Income Tax

Dated 1861.

12th Feby/61 No. 410.
6th March/61 No. 1263.

to numbers or letters.

2. The arrangements in force on the Banks of Thames are, now to observe, sufficient for the purpose of assuring steeresy, provided that the improvement suggested by this Govt in their order of 2nd Instant, 1st 1779, is carried into effect. The case is different on the interior: no special steps have yet been taken in reference to this point; indeed, it would seem from the scarcity of applications that the necessity has hardly yet arisen. The ~~Custom~~ Board of Revenue ~~Com~~ recommend that the Cooper's place be generally adopted; & they have been accordingly requested, in an order of this date, to take steps to give effect to this suggestion, ~~and to enable the arrangement to the public~~ public.

x 1st 675.

~~Geo:~~
22nd March 1805

5

Revenue 1861 Depart.
Pro: of Govt for March

No 676.

To
The Secretary to the
Govt of India.
Dy 22d March 1861

Forwarding copies of two letters one from the Commissioners for the Income Tax at the Presidency Town of Madras and the other from the Board on a matter connected with Income Tax.

Rec. 29th 295
21-4-61
No 16-17
2-3-61.
No 418.

To Govt of India

Relating to the provisions of
Act XVI of the Income Tax Act

1 parcel contg