M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 869 — Press / Mis.

297-298

Dated 18 — 9 — 1861.

Not to be folded or roughly handled

No. 297. Read the following Proceedings of the Board of Revenue, dated 27th March 1861, No. 1,614:—

Read the following letter from J. SILVER, Esq., Collector of Tinnevelly, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Tutacorin, 13th March 1861, No. 126.

SIR,

1. I have the honor to acknowledge the Proceedings of the Board, dated 19th February, on the subject of Mr. Adderley's complaint regarding the collection of his Income Tax.

2. Immediately on receipt of the letter in question, I called on the Táluq Assessor for explanation, and from his report and the depositions of the Revenue village Officers, it appears, that the first time the Táluq Assessor sent to Mr. Adderley's residence, he was from home; that he accordingly sent a second order to the Mirásidárs and Curnum of Vypaur, within whose jurisdiction Mr. Adderley resides, with an English receipt, desiring them to collect the amount due; that they went to Mr. Adderley's house and sent in a message to him by his writer Pakeanaden; that Mr. Adderley accompanied by Mr. Kearns came out to them, and was displeased at so many people coming, but desired them to have the receipt filled up and brought to him; and that they went to the school near at hand, and asked the Schoolmaster to read the headings of the English receipt, which they then filled up. They all state positively that they never spoke loudly, nor mentioned the amount to be collected to any one, and that they only asked the Schoolmaster to read the English headings.

3. The Táluq Assessor as regards himself admits, that being in the vicinity of Mr. Adderley's residence on other business, at the time he received the Register of Assessment, and the writer Pakeanaden above referred to, being at the time speaking to him, he desired him to tell his master that the Register of Assessment had arrived, and he would shortly send for the amount, but declares he never told the writer what the amount was.

4. The Táluq Assessor was to blame in sending any message of any kind, and also in sending more than one Revenue village servant to collect the tax. I have reprimanded him severely for it.

5. Mr. Adderley thinks fit to assume neglect in my arrangements, knowing nothing whatever what these arrangements are. I am not surprised at this, looking at the tone and style of a letter he addressed me a few days previously, a copy of which I forward for the perusal of the Board and Government. He was surcharged in a small sum, on a point that could not admit of a moment's doubt. He does not choose to appear to appeal, nor even to ask a question in explanation, but at once denounces what he terms the "injustice" of the charge, and immediately afterwards sends this complaint to Government.

6. As regards the arrangements I have made for assessing the Income Tax in this District, I have adhered strictly to the provisions of the Act, and to the Circular Orders of the Board of Revenue. The ordinary village Revenue servants who are employed in the collection of the land Revenue, are the collecting Officers, as laid down in Section 45 of the Circular Order of the Board of Revenue, under date 27th September 1860, but as I informed the Board in my letter of the 21st February 1861, I have directed that in future, whenever the tax is to be collected from an European, a public servant who understands English, and can fill up the receipt without assistance, is only to be employed. Had Mr. Adderley pointed out to me any cause of complaint, I should have rectified it to the best of my ability, as I have done now.

In Cons. 18th February 1861, No. 1,007.

1. The Board resolve to submit the above letter to Government, with reference to their Order, dated 16th ultimo, Revenue Department, No. 367.

2. The Collector's report shows that the collection of the Income Tax payable by Mr. Adderley was not effected with proper regard to secrecy. The Collector has reprimanded the Táluq Assessor who is primarily responsible for what really occurred.

3. With the agency at the command of Collectors, it is extremely difficult to preserve due secrecy: the collecting Officer must know what sum he has to collect and from that the income assessed is at once deducible. Every effort must of course be used to prevent incomes and profits being divulged, and every wilful violation of secrecy should be severely punished. The Act, however, provides a particular course for those who are desirous of avoiding all risk of publicity viz. payment by letters or numbers into a public treasury. Though complaints of publicity, are freely made, few persons in the Provinces have yet availed themselves of this means of avoiding the intervention of collecting Officers. This may be owing to ignorance of the Law, and the Board will now instruct Collectors to make this part of the Act generally known in their respective Districts.

(A true Copy and Extract.)

(Signed) J. D. SIM, *Secretary.*

No. 298. ORDER THEREON, 18th April 1861, No. 869.

1. A copy of the Board's Proceedings will be sent to Mr. Adderley with reference to his letter of the 7th February to the address of the Collector of Tinnevelly, but of which he sent a copy direct to Government.

2. The Board justly remark that the imperfect means at a Collector's disposal makes it difficult to observe in the interior all the provisions for secrecy which the Act contains; but that those who desire it have the option of being dealt with under an exceptional mode of proceeding, calculated to ensure perfect secrecy.

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

B. 8 to 6 Jan/61 — № 107
16th Do. № 218 & 219

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№ 297 & 298.

(C 12th April 61 15s

Revenue 1861 Depts
Reg.d of Govt for 10 April.
Proceedings of the Board of Revenue.

Dated 27th March 1861.
Desp.d 6 Apl
Rec.d 8 Do

Encs. 1. Old

№ 1614.

Submitting with reference to the order of Govern.t dated 16th Feby № 367, a letter and its enclosure from the Collr of Tinnevelly reporting on Mr Adderley's complaint regarding the collection of his Income tax.

№ 869. 18th April
With an Order.

№ 869.

A Copy of the Board's Proceedings will be sent to Mr Adderley with reference to his letter of the 7th February to the address of the Collector of Tinnevelly, but of which he sent a copy direct to Govt.

2. The Board justly remark that the imperfect means at a Collector's disposal makes it difficult to observe in the Interior all the provisions for secrecy which the Act contains; but that those who desire it have the option of being dealt with under the exceptional mode of proceeding, called to ensure perfect secrecy.

Forbes &c
18th April 1861

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