M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 137 Press / Mis.

269-270

Dated 29-1-1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 29th January 1862.

No. 269. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 14th January 1862, No. 333 :—

SIR,

In Cons. 15th April 186, No. 2,284.

1. Referring to the Government Proceedings, dated 13th April 1861, No. 826, Revenue Department, I am directed by the Board of Revenue to submit the accompanying statement of the estimated amount of Income Tax that would have to be foregone were incomes derivable from land paying less than Rupees 600 assessment to Government, absolutely excluded from the calculation in determining the liability of the individual.

2. The amount as shown in the statement is Rupees 1,04,558, but it is evident that in some instances the amount has been too highly estimated, and this was also probably the case in other instances.

3. The Board consider that one lac of Rupees may be assumed as the amount by which the present Income Tax revenue would be reduced, were the incomes above described absolutely excluded from the calculation of annual profits, but some portion of this would still be received by Government in the form of Trade tax, which would be assessed on those who would thus be exempted from the Income Tax altogether, in consequence of their incomes from sources other than land being less than Rupees 200 per annum.

4. The Board are decidedly of opinion that this relief should be given to the land, but they do not propose any immediate action, as the whole question of the re-construction of the Income Tax and Trades duty is so shortly to come under consideration.

No.	Districts.	Amount.
	1	2
		RS.
1	Ganjam	1,796
2	Vizagapatam	2,589
3	Godavery	2,520
4	Kistna	8,886
5	Nellore	7,243
6	Cuddapah	15,700
7	Bellary	12,000
8	Kurnool	1,750
9	Madras	845
10	North Arcot	6,700
11	South Arcot	500
12	Tanjore	2,798
13	Trichinopoly	3,639
14	Madura	12,406
15	Tinnevelly	7,500
16	Coimbatore	4,254
17	Salem	3,016
18	North Canara	2,052
19	South Canara	2,364
20	Malabar	6,000
	Total...	1,04,558

(A true Copy.)

(Signed) W. HUDLESTON, *Secretary.*

Proceedings of the Madras Government, Revenue Department,
29th January 1862.

No. 270. ORDER THEREON, 29th January 1862, No. 137.

The Board are requested to report what course was followed last year in regard to these incomes.

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

Pro: 13 April 1864 Vol: 209-210

Revenue 1862 Oct.r
Rec.d of Govt for Jany 1862 No: 128.

From
The Secretary to the
Board of Revenue

To The Secretary to
Government
Revenue Deptt.

Dated 14th
Desp 14 } January 1862
Rec.d 15th

C.I.

From ~~2/3 Feb 1862~~ No 300.
dated 19th Feb 56

Regarding the amount of
Income tax that would have been
foregone were Incomes derivable
from land paying less than
Rupees 800 assessment to
Govt absolutely excluded
from the calculation of
annual profits.

No 137 29 Jany

Waltham Order

Copy with Secretary
Govt & the Govr
of India 19 Feb 62
No: 256

No 269 & 270.

No 137.

The Board are
requested to report what
course was followed
last year in regard to
these incomes.

From Govt
29th Jany 1862.

14 Copies to the Bd of Rev
Oct.r 29