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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 1524.	Press
537-542.	~~Mis~~
Dated 23-5-1867.	

Not to be folded or roughly handled

11

**Proceedings of the Madras Government, Public Works Department,
23rd May 1867.**

Read the following papers :—

No. 537. Proceedings of the Madras Government in the Revenue Department.
Regarding the Act for the Licensing of Profes- } (Here enter 27th March 1867, No. 725.)
sions and Trades.

No. 538. Do. do.
(Here enter 5th April 1867, No. 799.)

No. 539. Do. do.
(Here enter 15th May 1867, No. 1,099.)

No. 540. Do. do.
(Here enter 15th May 1867, No. 1,100.)

No. 541. Do. do.
(Here enter 16th May 1867, No. 1,111.)

No. 542. ORDER THEREON, 23rd May 1867, No. 1,554.

ESTABLISHMENT, No. 47.

Ordered that the foregoing Pro-
ceedings in the Revenue Department
be communicated to the undermen-
tioned Officers :—

Superintending Engineers.
Controller of Public Works Accounts.
Consulting Engineer for Railways.
Do. do. for the Madras Irrigation and Canal Company.
Officer in charge of Operations in the Wynaad.
Do. do. of the Store Department.
General Superintendent of Public Works Stores and Workshops.
(True Extract.)

Colonel, R. E.,

Secretary to Government.

To the Superintending Engineers.
" Controller of Public Works Accounts.
" Consulting Engineer for Railways.
" Do. do. for the Madras Irrigation and Canal Company.
" Officer in charge of Operations in the Wynaad.
" Do. do. of the Store Department.
" General Superintendent of Public Works Stores and Workshops.

Ed. S. T. Augustin.

*Proceedings of the Madras Government, Revenue Department,
27th March 1867.*

No. 454. Read the following letter from the Secretary to the Government of India, Financial Department, to the Secretary to the Government of Fort Saint George, dated Fort William, the 13th March 1867, No. 1,422:—

The Act for the Licensing of Professions and Trades having been passed by the Legislature, I am directed to record the following general observations for the consideration of the Local Governments with reference to such instructions as they may propose to issue under the powers vested in them under Section 23 of the Act.

In all towns where a Municipal License Tax is in operation, the Governor General in Council trusts that no separate establishments would ordinarily be necessary. The same agency should, if possible, be employed for the collection of both the imperial and the local tax, a charge being made against the Imperial Revenues for their share of the agency in ratable proportion to the amount of their receipts.

Under the late Income Tax Act every person falling under the tax was required to fill in a return of his profits in a particular form, and to transmit such return to the Assessor by date to be specified in a general notice.

Under the present License Tax no such general notice or returns are required.

It will be expedient, however, to follow the plan adopted in the Income Tax Act of assigning to each officer such portion of the district in which such officer shall be employed, and to fix by local notification the place or places and dates at which the officer exercising the powers of a Collector would hold office for the purpose of granting licenses.

The application for a license should be made in writing to the officer of Government duly empowered to collect the tax, and for this purpose blank forms should be kept ready and given gratis to all who require licenses. The application should be in the following form:—

1	2	3	4	5	6	7
Name of applicant.	Trade or profession.	The place or places where licensee intends to exercise his trade or profession for the ensuing year.	Class under which assessment is made and the sum paid for the license.	Place of payment.	Date of grant of license.	Signature of Government Officer.

After the necessary particulars have been filled in partly by the applicant and partly by the Government Officer, the latter should return the application to the applicant as his license under the Act.

A copy of each license drawn up in the same form as the original license should be entered in a Register with separate volumes for each class of license. These Registers should be kept by all Collectors under the Act, and the extracts to be made from them would constitute the list of licenses required under Section 11.

In regard to the agency to be employed in collecting this tax, the Governor General in Council hopes that the ordinary district agency will be generally found sufficient for the purpose, but when this is not the case, additional officers qualified to exercise the powers of a Collector under this Act should be appointed. A preference should be shewn for officers who were engaged in the administration of the late Income Tax, and who possess a good local knowledge of the circle in which

*Proceedings of the Madras Government, Revenue Department,
27th March 1867.*

they are about to be employed, and arrangements made for assisting them in the discharge of their ordinary duties, or in their entire relief from them, if necessary, by new appointments.

Section 15 imposes a penalty for carrying on business without a license, but under Section 18 it is ruled that no person shall be proceeded against, on either that or the following Section, except at the instance of the Collector. Collectors and persons empowered to act as Collectors for the purposes of this Act should be warned not to allow any prosecution to be entered on these Sections until they have first fully satisfied themselves that the defaulting persons have had reasonable time to comply with the provisions of the law, and that full information regarding the law has been in circulation in the vernacular language of the district in which the Act is enforced.

Section 20 subjects Government officials with certain exceptions to the incidents of the tax. In determining the amount of License Tax to which Government Officers would be liable, tentage, house-rent, travelling and boat allowances, should, as in the Income Tax, be thrown out of the calculation.

Section 22 empowers the local Government to give the powers of Collector and Commissioner to other officers to be exercised and performed by such other officers as the local Government shall from time to time appoint in this behalf. Free exercise should be made of this authority with a view of affording to persons at a distance from the head-quarters of a Collector of a district the advantage of having the amount of their licenses speedily settled on the spot by competent authority.

In like manner, when licenses have been granted by Deputy Collectors with the powers of a Collector, the Collector may be vested with the powers of a Commissioner for trying objections under Section 13.

Local Governments are hereby authorized, in anticipation of the approval of the Government of India, to employ whatever additional establishment may be necessary for the purposes of this Act. In this respect, due regard should be paid to the economical working of the Income Tax in its subsequent years, when, for example as in Bengal, by the employment of one set of officers on the double duty of Abkaree and Income Tax, the business of both departments was efficiently conducted at a moderate cost.

As this License Tax is to come into operation on the 1st May, His Excellency trusts that all the necessary preliminary arrangements may be effected without delay.

No. 455.

ORDER THEREON, 27th March 1867, No. 725.

Miscellaneous.

1. Ordered that the above letter be communicated to the Board of Revenue for their information and guidance, and for such remarks as they may desire to offer.
2. They will instruct the Collectors of districts to prepare, with the least possible delay, the forms of application for license prescribed by the Government of India, which when completely filled up will form the license itself prescribed in Section 7, Act XXI of 1867, and the registers for each class of license in the same

*Proceedings of the Madras Government, Revenue Department,
27th March 1867.*

form as the license, which will constitute the lists required to be kept under Section 11 of the Act, for public inspection in the Collector's Office, and copies of, or extracts from, which are to be filed for the same purpose in such other places as the Collector may direct. The headings of columns in the license and register should be in diglott, English and the vernacular of the district.

3. The Government resolve to appoint all Sub-Collectors, Head Assistants, Assistants, and Deputy Collectors, in independent revenue charge, or in charge of the Treasury or Salt Departments, to exercise and perform within their respective charges or stations all the powers and duties conferred and imposed by the Act on Collectors of Land Revenue, and similarly to vest all Collectors with the powers of Commissioners of Revenue for the purpose of trying objections to assessments made by their subordinates under the Act, and the Board of Revenue with like powers in regard to assessments made by the Collectors.

4. The Board will report as speedily as possible what, if any, separate establishments are necessary for carrying out the Act within the Presidency town or in the districts, bearing in mind the remarks of the Government of India as to towns in which a Municipal License Tax is in operation. Application will be at once made to the Government of India for an order, under Section 4 of the Act, in regard to payments made under Madras Acts IX and X of 1865, by way of charge for a license or otherwise on the exercise of any trade or profession.

5. The Board will point out to Collectors that they are to notify in their District Gazettes the places and dates at which the officers exercising the powers of a Collector will hold office for the purpose of granting licenses, and that forms will be provided for use by applicants.

6. The attention of Collectors should also be drawn to the instructions of the Government of India as to the caution with which prosecutions for non-compliance with the provisions of the Act are to be instituted. Steps will be taken to expedite the translation of the Act into the vernacular languages, and copies will be distributed for issue with the District Gazettes and otherwise, so as to ensure the widest promulgation.

7. The Board will cause an explanatory statement of the requirements and provisions of the Act in the vernacular languages of the districts to be published in the local Gazettes, and spare copies furnished to the Tahsildars for distribution in the talooks and towns.

8. It will be observed that the use of stamps for petitions of objection and appeal is prescribed by the Act.

9. The Board will submit draft of such rules as they may deem it necessary for Government to issue under Section 23 of the Act.

(Here enter No. 726, dated 27th March 1867.)

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
„ the Military Department.
„ Accountant General.
Ed. S. T. Augustin.

J1/B

*Proceedings of the Madras Government, Revenue Department,
5th April 1867.*

No. 97. Read the following letter from the Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 1st April 1867 :—

1. I am directed by the Board of Revenue to acknowledge the receipt of G. O., dated 27th ultimo, No. 725, regarding the introduction of the License Act, (No. XXI of 1867,) and to submit the following remarks on the subject :—

2. In paragraph 3 of their Order, the Government have been pleased "to appoint all Sub-Collectors, Head Assistants, Assistants, and Deputy Collectors in independent revenue charge, or in charge of the Treasury or Salt Departments, to exercise and perform within their respective charges or stations all the powers and duties conferred and imposed by the Act on Collectors of Land Revenue." These powers and duties consist of—

1. The granting of Licenses (Section 6).
2. The determining the class under which each person is to be licensed (Section 10).
3. The preparation of the lists (Section 11).
4. The hearing of appeals against decisions under Section 10 (Sections 12 and 13).
5. The authorization of prosecutions (Section 18).
6. The trial (where the Officer has the powers of a Magistrate or Sub-Magistrate of the first class, or is a Justice of the Peace) of offences against the Act.

3. The Board would submit, for consideration, that these incongruous functions had better not be imposed on the same individual.

4. They would suggest that the first three duties had better be intrusted to the Tahsildars and Deputy Tahsildars within their respective ranges, and to the Sub-Magistrates in the Zemindary tracts. The three next duties they would assign to the Divisional Officers, Sub-Collectors, Head Assistants, &c.

5. The Government are aware that the charges of Sub-Collectors, Head Assistants, and general duty Deputy Collectors, comprise at least two large talooks, and that some of the Head Assistants and Assistants do not reside in their charges. Looking at the size of the present talooks, the people will undoubtedly be put to great inconvenience, and considerable delay will occur in the issue of licenses, if the duty of granting them be restricted to the Officers named by Government, of whom there are rarely more than six or seven in each district.

6. The Talook Officers have better means of judging in what class each person should be placed; their ranges being less extensive, they will be able to visit a greater number of places, and the appeal will lie from their decisions to the Divisional Officers, who can, for this purpose, so arrange their tours as to afford the people every reasonable facility for obtaining redress if over-assessed, and who from having had no concern with the original assessments, will be in the position of unbiassed judges.

7. The Board would, therefore, propose that under Section 22, the powers and duties imposed on a Collector by Sections 6, 10, and 11 be conferred on Tahsildars,

and those imposed on a Collector by Sections 12, 13, and 18, on Sub-Collectors, Head Assistants, Assistants, and Deputy Collectors in independent Revenue charge, or in charge of the Treasury. The Salt Deputy Collectors' charges comprise merely the isolated salt stations along the coast, and, under any circumstances, it would be highly inconvenient to give them powers under the Act.

8. In the large Zemindaries, where Government maintain no establishment save Deputy Tahsildars and Sub-Magistrates, special arrangements may be necessary, and in respect to these the Board will address Government after communicating with the Collectors.

9. If the Board's recommendation be adopted, any talooks which for revenue purposes may be under the direct management of the Collector will be allotted, for the purposes of the Act, to either his Treasury Deputy or an Assistant, and the Collectors may then be vested throughout their districts with the powers of Commissioners under Section 13. It is scarcely necessary for the Board to point out, that except in Madras, itself, it would not be in their power to exercise appellate powers with any real efficiency. The only data on which their judgment could be founded would be either oral testimony or the production of books or papers, shewing the income of the appellant. It would be almost a mockery of justice to tell a trader, say in Ganjam or Tinnevely, that his appeal must be preferred to an authority hundreds of miles away, before whom he must produce his witnesses or books. And this course involves the anomaly of requiring the people of two or three talooks, which happen to be under the Collector's direct management, to incur the inconvenience, expense, and delay of an appeal to Madras, while their neighbours have the advantage of an appeal to the Collector, who is close at hand, and can personally investigate their claims with ease, expedition, and efficiency.

10. The Board would, of course, exercise a general control over the proceedings of the local authorities, and this, in truth, is all that they can effectually do.

11. The Board are in communication with the Municipal Commissioners of Madras, in respect to the practicability of collecting the Imperial and Municipal License taxes by means of the same agency, and they will only remark here that the Supreme Government have apparently overlooked the facts that the rating under the Municipal Act is on the gross rental of the shops occupied by traders, or the nature of the profession exercised, while that under the License Act is on the profits or income of the previous year; that appeals against assessments under the two Acts lie to different authorities; that the assessments are payable at different periods and in different proportions; and that while the licensee under the Imperial Act has to apply for his license, the Municipal Commissioners have first to make their demand. These divergences will be productive of considerable embarrassment.

12. The Government will also observe that the Municipal payments to be deducted under Section 4 of the Act are only such payments of Municipal License tax as shall have been made before the 1st of May next can be taken in abatement of the License tax. Now, as the Municipal License taxes, both Town and Provincial, are payable half-yearly, on the 1st of June and 1st of December, it is clear that no such tax, for the Imperial License tax year, (*i. e.*, for the year beginning May 1st, 1867, and ending April 30th, 1868,) will have been paid on the 1st of May next. It will be necessary, therefore, for the order of the Governor General under this Section to

specify distinctly that all payments of Municipal License taxes which may have been made between May 1st, 1866, and April 30th, 1867, shall be taken in abatement of the Imperial License tax for 1867-68. Should the application referred to in paragraph 4 of the Government Order not have pointed this out, it would perhaps be well to do so by telegram. Such an order will, in the Board's opinion, be in accordance with the spirit of the enactment; for, though it professes to impose a License fee for the year 1867-68 payable in advance, the amount of this fee is arrived at by an assessment of the income obtained in 1866-67.—(See Clause 2 of the form of petition under Section 12, which is appended to the Act.)

13. As the law stands the process will be as follows:—Supposing the Collector to assess at 100 Rupees a person who has been assessed by the Municipality at 20, and has paid that assessment, the Collector in May 1867 will collect from him (100—20=) Rupees 80. The Municipality will collect from him 10 Rupees in June, and the like sum in December, and in the following May the Collector will give him an abatement of 20, and again collect 80 Rupees from him for the ensuing year. Hence the collection of the two taxes by the same agency will neither simplify matters nor lessen expense. The Board apprehend that nothing short of an alteration of the Municipal Act, assimilating it in rating, periods of payments, &c., to the Imperial Act will admit of the arrangements proposed by the Supreme Government being carried out; but they will discuss this question at once with the Commissioners.

14. The Board presume that instructions have been or will be issued to the Pay Department to allow this abatement to persons taxed under Section 20 of the Act.

15. The Board beg to draw attention to the wording of Clauses 1, 2, and 3 of Section 3. Clause 1 exempts "*Officers*" of the Army in Police employ whose pay, &c., do not exceed 6,000 Rupees per annum. Clause 2 exempts "*Non-Commissioned Officers and Privates*" of the Army in Police employ without reference to their pay. Clause 3 exempts "*Officers of any Police Force*" drawing less than Captain's pay. There is no clause corresponding to Clause 2 exempting other Police employés than "*Officers*," and the Board presume that the term "*Officers*" in Clause 3 means any superior member of the Police force.

16. The instructions conveyed in paragraph 6 of the letter of the Supreme Government shew that every person liable to the tax is to attend in person and settle with the licensing Officer. In many cases this will be productive of much inconvenience to the public, and will compel the licensing Officers to visit a large number of places in each talook.

17. The Board would recommend that the form be altered by the addition of a column in which the licensee should himself enter the class in which he claims to be assessed. Even with this guide, licensing Officers will find it extremely difficult to ascertain the profits of the smaller class of traders whose business and means are unknown beyond their villages, all of which cannot of course be visited for this sole purpose.

18. On receipt of the order of Government on the Board's proposals as above set forth, the Board will submit, for the approval of Government, the rules which they deem it necessary to prescribe under Section 23 of the Act.

19. In conclusion the Board direct me to request instructions as to the application of the Act to those Zemindary estates in which the Moturpha is still collected by the proprietors in accordance with the permission contained in the Order of Government, dated 25th November 1865, No. 2,906.

No. 98.

ORDER THEREON, 5th April 1867, No. 799.

Miscellaneous.

1. The Government observe that the review of any original assessment to the License Tax, contemplated by Section 12 and the first part of Section 13 of the Act, is not of the nature of an appeal to a distinct authority, but is evidently intended to be made by the Officer who fixed the original assessment on consideration of the further information produced by the applicant for a license, and cannot be withheld from any Officer vested with the powers of a Collector of Land Revenue under the Act to make original assessments.

2. The power to institute prosecutions under the Act will be restricted to Collectors of Districts and Sub-Collectors. The Deputy Collectors in charge of the Salt Department will, for the present, be excluded from the list of Officers vested with the powers of Collectors under the Act, but the Government are of opinion that the occasional exercise of such powers would in no way interfere with the discharge of the ordinary duties appertaining to the salt charge, while to confer them would probably relieve from considerable inconvenience many substantial traders resident in coast towns. The Government therefore desire that the Board will re-consider this point.

3. The Government are not competent to debar any Magisterial Officer from the exercise of any powers vested by law in Officers of the grade to which he belongs, and as the offences made punishable by the Act are only the failure to take out, or to shew a license when required to do so by the Law, the Government fail to see that any necessity exists for such a restriction as the Board recommend.

4. On the Board's recommendation, the Government resolve to vest all Tahsildars with the powers of a Collector of Land Revenue under the Act for the purpose of making assessments, and all Divisional Officers with the power to receive and decide appeals from such assessments made by Tahsildars of the talooks included in their respective Divisions.

5. Thus the assessments can be made by Tahsildars with an appeal to the Divisional Officers, by Divisional and Treasury Officers with an appeal to the Collector, and by Collectors with an appeal to the Board.

6. It will be well for the Board to instruct the Collectors that they and all Officers thus vested with the appellate jurisdiction, should be chary of exercising the power to make original assessments, so as to lessen the inconvenience of appeals to a distant authority.

7. The Government await the Board's further proposals in regard to assessments in Zemindaries, and to the collection of the tax by means of the Municipal establishments.

8. They approve the arrangements suggested by the Board in regard to the talooks under the direct management of the Collectors.

9. The necessary steps will be taken to ensure the allowance of the amount paid on account of Municipal license or professional tax for the twelve months preceding 1st May 1867, in abatement of the Imperial License Tax payable on or after that date, and the Pay Department will be instructed to allow the abatement on assessments to be realized from pay drawn on 1st June in all cases in which receipts for the Municipal tax accompany the abstract in support of the claim; and similarly on all future occasions.

10. On paragraph 15 of the Board's letter the Government observe, that the 3rd exemption in Section 3 of the Act clearly includes all Police Officers whose pay and allowances are less than the pay and allowances of a Captain of Infantry.

11. The Government approve the addition to the form of application for a license proposed by the Board in paragraph 17.

12. The Board will instruct the Collectors of North Arcot and Nellore *not* to assess to the Imperial License Tax traders and others resident in the Zemindaries of Vencatagiri, Kalastri, and Kavetnuggur, or in the Arni Jaghire, (in which the Moturpha tax is still leviable by the Zemindars and Jaghirdar under the peculiar terms of their Sunnuds and by long established custom,) so far as regards trade and professions carried on and exercised within the limits of those estates.

13. Such traders, &c., will, however, be liable to the tax equally with others in respect of any shops or establishments, or traffic maintained or carried on beyond the boundaries of the estate in which they may reside.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Board of Revenue.
,, the Accountant General.

Exd. S. T. Augustin.

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Proceedings of the Madras Government, Revenue Department,
15th May 1867.

No. 233. Read the following letter from the Secretary to the Government of India, Financial Department, to the Chief Secretary to the Government of Fort Saint George, dated Fort William, 26th April 1867, No. 2,240 :—

1. I am directed to acknowledge the receipt of your letter No. 726, dated 27th March, and your telegram, dated 3rd April 1867, regarding the degree of abatement of the License Tax, under Act No. XXI. of 1867, which is to be allowed to those in the Presidency town of Madras and in the towns in the Presidency of Fort Saint George, who are subject to a Municipal Tax on the exercise of any trade or profession.

2. In reply, I am directed to state that the Financial Notification, No. 1,942, dated 5th April 1867, will have informed His Excellency the Governor in Council that an abatement from the amount of the License Tax has been allowed in favour of those who exercise a trade or profession within the limits of the Presidency towns only. As surmised in your telegram, an abatement of the Municipal License Tax in the Presidency for a full year is to be allowed out of each year's assessment to the Imperial License Tax.

3. This abatement has been allowed in the Presidency towns, as a special case, in consequence of the heavy Municipal rates and taxes. If this plea is not applicable to other towns in the Madras Presidency, they are not entitled to a similar indulgence, and I am to state that no such indulgence has been accorded to towns in the North-Western Provinces.

4. Should His Excellency the Governor of Madras in Council consider that there are strong grounds for allowing an abatement from the Imperial License Tax to the inhabitants of Madras towns, who pay a Municipal License Tax, I am to request that a list of the towns to be thus favoured may be furnished, with reasons in support of each case of exemption; and in these reasons, I am to add, due regard should be paid to the contribution made from Imperial revenues towards the conservancy expenses of those towns.

No. 234. ORDER THEREON, 15th May 1867, No. 1,099.

Miscellaneous.

1. Communicated to the Accountant General, the Examiner of Claims, the Revenue Board, and to the Military Department.

2. An abatement out of the assessment to the Imperial License Tax of the full amount paid on account of the Madras Town Municipal License Tax for the twelve months, from 1st June 1866 to 31st May 1867, will be allowed in all cases where the Municipal Commissioners' receipts are produced in evidence.

3. A further reference will be made to the Government of India in regard to the Mofussil Municipal License Tax-payers.

*Proceedings of the Madras Government, Revenue Department,
15th May 1867.*

4. In assessing the License Tax in June on the May pay of Government officials, the Pay Department officers will be careful to exclude from the calculation all allowances which were excluded from the estimates of income liable to be assessed to the Income Tax.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Accountant General.
,, the Examiner of Claims.
,, the Board of Revenue.
,, the Military Department.
,, the Public Department.

Exd. S. T. Augustin.

*Proceedings of the Madras Government, Revenue Department,
15th May 1867.*

No. 235. Read the following letter from the Controller of Military Accounts, to the Secretary to Government, Military Department, dated Fort Saint George, 13th May 1867, E:—

I have the honour, with advertence to the 20th Section of Act XXI. of 1867, Supplement, "Fort Saint George Gazette," 29th March 1867, "for the licensing of Professions and Trades," to request that you will be so good as to inform me whether it is the

intention of Government to issue any subsidiary instructions in regard to the mode of recovering the tax, or whether this department should issue instructions to Paymasters at once, with a view to the levying of the tax from Military Officers from pay for May.

Referred to the Revenue Department.

FORT SAINT GEORGE,
13th May 1867.

(Signed) H. MARSHALL, Major General,
Secretary to Government.

No. 236.

ORDER THEREON, 15th May 1867, No. 1,100.

Miscellaneous.

1. The orders of Government, in the Revenue Department, directing, in the case of the Imperial License Tax, the exclusion from the assessable income of Government officers of all allowances which were excluded from the estimate of income for the purposes of the Income Tax, and allowing an abatement from the amount of the Imperial License Tax of the full amount paid on account of the Madras Town Municipal License Tax for the twelve months from 1st June 1866 to 31st May 1867, in all cases when the Commissioners' receipts may be produced in proof of payment, have been communicated to the Military Department for the information of the Pay Department.

2. The Government do not see that any further subsidiary instructions are required from them.

3. Sections 3 and 20, Act XXI. of 1867, and Schedule A, annexed to the Act, contain all the further information required by *ex-officio Assessors and Collectors* of the tax.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Accountant General.
,, the Examiner of Claims.
,, the Revenue Board.
,, the Military Department.

Exd. S. T. Augustin.

*Proceedings of the Madras Government, Revenue Department,
16th May 1867.*

No. 257. Read the following Circular from the Secretary to the Government of India, Financial Department, (Separate Revenue—Assessed Taxes,) to the Secretary to the Government of Madras, dated Simla, the 3rd May 1867, No. 10 :—

1. The Governor General in Council is pleased to determine that subscriptions to Service Funds, and payments on account of insurance for the families of persons in the employment of Government, should be deducted from the income of such persons prior to deciding in what class they should be placed for purposes of assessment under Schedule A. of the License Tax Act No. XXI. of 1867.

2. It is requested that the necessary instructions may be issued at once for giving effect to this order.

No. 258.

ORDER THEREON, 16th May 1867, No. 1,111.

Miscellaneous.

Communicated to the Board of Revenue, the Accountant General, the Examiner of Claims, and also to the Military Department of the Secretariat, for the issue of the requisite instructions.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
„ the Accountant General.
„ the Examiner of Claims.
„ the Military Department.
„ the Public Works Department.

Exd. S. T. Augustin.

they are about to be employed, and arrangements made for assisting them in the discharge of their ordinary duties, or in their entire relief from them, if necessary, by new appointments.

Section 15 imposes a penalty for carrying on business without a license, but under Section 18 it is ruled that no person shall be proceeded against, on either that or the following Section, except at the instance of the Collector. Collectors and persons empowered to act as Collectors for the purposes of this Act should be warned not to allow any prosecution to be entered on these Sections until they have first fully satisfied themselves that the defaulting persons have had reasonable time to comply with the provisions of the law, and that full information regarding the law has been in circulation in the vernacular language of the district in which the Act is enforced.

Section 19 subjects Government officials with certain exceptions to the incidents of the tax. In determining the amount of License tax to which Government Officers would be liable, tentage, house-rent, travelling and boat allowances, should, as in the Income tax, be thrown out of the calculation.

Section 22 empowers the local Government to give the powers of Collector and Commissioner to other officers to be exercised and performed by such other officers as the local Government shall from time to time appoint in this behalf. Free exercise should be made of this authority with a view of affording to persons at a distance from the head-quarters of a Collector of a district the advantage of having the amount of their licenses speedily settled on the spot by competent authority.

In like manner, when licenses have been granted by Deputy Collectors with the powers of a Collector, the Collector may be vested with the powers of a Commissioner for trying objections under Section 13.

Local Governments are hereby authorized, in anticipation of the approval of the Government of India, to employ whatever additional establishment may be necessary for the purposes of this Act. In this respect, due regard should be paid to the economical working of the Income tax in its subsequent years, when, for example as in Bengal, by the employment of one set of officers on the double duty of Abkaree and Income Tax, the business of both departments was efficiently conducted at a moderate cost.

As this License tax is to come into operation on the 1st May, His Excellency trusts that all the necessary preliminary arrangements may be effected without delay.

No. 455.

ORDER THEREON, 27th March 1867, No. 725.

Miscellaneous.

1. Ordered that the above letter be communicated to the Board of Revenue for their information and guidance, and for such remarks as they may desire to offer.
2. They will instruct the Collectors of districts to prepare, with the least possible delay, the forms of application for license prescribed by the Government of India, which when completely filled up will form the license itself prescribed in Section 7, Act XXI of 1867, and the registers for each class of license in the same

form as the license, which will constitute the lists required to be kept under Section 11 of the Act, for public inspection in the Collector's office, and copies of, or extracts from, which are to be filed for the same purpose in such other places as the Collector may direct. The headings of Columns in the license and register should be in diglott, English and the vernacular of the district.

3. The Government resolve to appoint all Sub-Collectors, Head Assistants, Assistants, and Deputy Collectors, in independent revenue charge, or in charge of the Treasury or Salt Departments, to exercise and perform within their respective charges or stations all the powers and duties conferred and imposed by the Act on Collectors of Land Revenue, and similarly to vest all Collectors with the powers of Commissioners of Revenue for the purpose of trying objections to assessments made by their subordinates under the Act, and the Board of Revenue with like powers in regard to assessments made by the Collectors.

4. The Board will report as speedily as possible what, if any, separate establishments are necessary for carrying out the Act within the Presidency town or in the districts, bearing in mind the remarks of the Government of India as to towns in which a Municipal License Tax is in operation. Application will be at once made to the Government of India for an order, under Section 4 of the Act, in regard to payments made under Madras Acts IX and X of 1865, by way of charge for a license or otherwise on the exercise of any trade or profession.

5. The Board will point out to Collectors that they are to notify in their District Gazettes the places and dates at which the officers exercising the powers of a Collector will hold office for the purpose of granting licenses, and that forms will be provided for use by applicants.

6. The attention of Collectors should also be drawn to the instructions of the Government of India as to the caution with which prosecutions for non-compliance with the provisions of the Act are to be instituted. Steps will be taken to expedite the translation of the Act into the vernacular languages, and copies will be distributed for issue with the District Gazettes and otherwise, so as to ensure the widest promulgation.

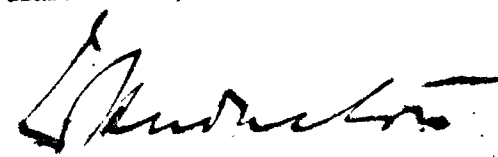
7. The Board will cause an explanatory statement of the requirements and provisions of the Act in the vernacular languages of the districts to be published in the local Gazettes, and spare copies furnished to the Tahsildars for distribution in the talooks and towns.

8. It will be observed that the use of stamps for petitions of objection and appeal is prescribed by the Act.

9. The Board will submit draft of such rules as they may deem it necessary for Government to issue under Section 23 of the Act.

(Here enter No. 726, dated 27th March 1867.)

(True Extract.)


Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

To the Secretary of the Department
To the Board of Revenue
To the Public Works Dept.

*27 1867 Defd
Proc. of Govt. for
No. 1899.*

*Proc. of the Madras Govt
in the Rev. Dept.*

*Of 27 March
Recd 22 May 1867*

No. 725

*Regarding the
Act for the Licensing
of Professions and
Traders.*

No. 537

ev 1534. 22nd May 1867

*Proceedings of the Madras Government, Revenue Department,
5th April 1867.*

No. 97. Read the following letter from the Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 1st April 1867:—

1. I am directed by the Board of Revenue to acknowledge the receipt of G. O., dated 27th ultimo, No. 725, regarding the introduction of the License Act, (No. XXI of 1867,) and to submit the following remarks on the subject:—

2. In paragraph 3 of their Order, the Government have been pleased "to appoint all Sub-Collectors, Head Assistants, Assistants, and Deputy Collectors in independent revenue charge, or in charge of the Treasury or Salt Departments, to exercise and perform within their respective charges or stations all the powers and duties conferred and imposed by the Act on Collectors of Land Revenue." These powers and duties consist of—

- 1, The granting of Licenses (Section 6).
2. The determining the class under which each person is to be licensed (Section 10).
3. The preparation of the lists (Section 11).
4. The hearing of appeals against decisions under Section 10 (Sections 12 and 13).
5. The authorization of prosecutions (Section 18).
6. The trial (where the Officer has the powers of a Magistrate or Sub-Magistrate of the first class, or is a Justice of the Peace) of offences against the Act.

3. The Board would submit, for consideration, that these incongruous functions had better not be imposed on the same individual.

4. They would suggest that the first three duties had better be intrusted to the Tahsildars and Deputy Tahsildars within their respective ranges, and to the Sub-Magistrates in the Zemindary tracts. The three next duties they would assign to the Divisional Officers, Sub-Collectors, Head Assistants, &c.

5. The Government are aware that the charges of Sub-Collectors, Head Assistants, and general duty Deputy Collectors, comprise at least two large talooks, and that some of the Head Assistants and Assistants do not reside in their charges. Looking at the size of the present talooks, the people will undoubtedly be put to great inconvenience, and considerable delay will occur in the issue of licenses, if the duty of granting them be restricted to the Officers named by Government, of whom there are rarely more than six or seven in each district.

6. The Talook Officers have better means of judging in what class each person should be placed; their ranges being less extensive, they will be able to visit a greater number of places, and the appeal will lie from their decisions to the Divisional Officers, who can, for this purpose, so arrange their tours as to afford the people every reasonable facility for obtaining redress if over-assessed, and who from having had no concern with the original assessments, will be in the position of unbiassed judges.

7. The Board would, therefore, propose that under Section 22, the powers and duties imposed on a Collector by Sections 6, 10, and 11 be conferred on Tahsildars,

and those imposed on a Collector by Sections 12, 13, and 18, on Sub-Collectors, Head Assistants, Assistants, and Deputy Collectors in independent Revenue charge, or in charge of the Treasury. The Salt Deputy Collectors' charges comprise merely the isolated salt stations along the coast, and, under any circumstances, it would be highly inconvenient to give them powers under the Act.

8. In the large Zemindaries, where Government maintain no establishment save Deputy Tahsildars and Sub-Magistrates, special arrangements may be necessary, and in respect to these the Board will address Government after communicating with the Collectors.

9. If the Board's recommendation be adopted, any talooks which for revenue purposes may be under the direct management of the Collector will be allotted, for the purposes of the Act, to either his Treasury Deputy or an Assistant, and the Collectors may then be vested throughout their districts with the powers of Commissioners under Section 13. It is scarcely necessary for the Board to point out, that except in Madras, itself, it would not be in their power to exercise appellate powers with any real efficiency. The only data on which their judgment could be founded would be either oral testimony or the production of books or papers, shewing the income of the appellant. It would be almost a mockery of justice to tell a trader, say in Ganjam or Tinnevely, that his appeal must be preferred to an authority hundreds of miles away, before whom he must produce his witnesses or books. And this course involves the anomaly of requiring the people of two or three talooks, which happen to be under the Collector's direct management, to incur the inconvenience, expense, and delay of an appeal to Madras, while their neighbours have the advantage of an appeal to the Collector, who is close at hand, and can personally investigate their claims with ease, expedition, and efficiency.

10. The Board would, of course, exercise a general control over the proceedings of the local authorities, and this, in truth, is all that they can effectually do.

11. The Board are in communication with the Municipal Commissioners of Madras, in respect to the practicability of collecting the Imperial and Municipal License taxes by means of the same agency, and they will only remark here that the Supreme Government have apparently overlooked the facts that the rating under the Municipal Act is on the gross rental of the shops occupied by traders, or the nature of the profession exercised, while that under the License Act is on the profits or income of the previous year; that appeals against assessments under the two Acts lie to different authorities; that the assessments are payable at different periods and in different proportions; and that while the licensee under the Imperial Act has to apply for his license, the Municipal Commissioners have first to make their demand. These divergences will be productive of considerable embarrassment.

12. The Government will also observe that the Municipal payments to be deducted under Section 4 of the Act are only such payments of Municipal License tax as shall have been made before the 1st of May next can be taken in abatement of the License tax. Now, as the Municipal License taxes, both Town and Provincial, are payable half-yearly, on the 1st of June and 1st of December, it is clear that no such tax, for the Imperial License tax year, (*i. e.*, for the year beginning May 1st, 1867, and ending April 30th, 1868,) will have been paid on the 1st of May next. It will be necessary, therefore, for the order of the Governor General under this Section to

specify distinctly that all payments of Municipal License taxes which may have been made between May 1st, 1866, and April 30th, 1867, shall be taken in abatement of the Imperial License tax for 1867-68. Should the application referred to in paragraph 4 of the Government Order not have pointed this out, it would perhaps be well to do so by telegram. Such an order will, in the Board's opinion, be in accordance with the spirit of the enactment; for, though it professes to impose a License fee for the year 1867-68 payable in advance, the amount of this fee is arrived at by an assessment of the income obtained in 1866-67.—(See Clause 2 of the form of petition under Section 12, which is appended to the Act.)

13. As the law stands the process will be as follows:—Supposing the Collector to assess at 100 Rupees a person who has been assessed by the Municipality at 20, and has paid that assessment, the Collector in May 1867 will collect from him (100—20=) Rupees 80. The Municipality will collect from him 10 Rupees in June, and the like sum in December, and in the following May the Collector will give him an abatement of 20, and again collect 80 Rupees from him for the ensuing year. Hence the collection of the two taxes by the same agency will neither simplify matters nor lessen expense. The Board apprehend that nothing short of an alteration of the Municipal Act, assimilating it in rating, periods of payments, &c., to the Imperial Act will admit of the arrangements proposed by the Supreme Government being carried out; but they will discuss this question at once with the Commissioners.

14. The Board presume that instructions have been or will be issued to the Pay Department to allow this abatement to persons taxed under Section 20 of the Act.

15. The Board beg to draw attention to the wording of Clauses 1, 2, and 3 of Section 3. Clause 1 exempts "Officers" of the Army in Police employ whose pay, &c., do not exceed 6,000 Rupees per annum. Clause 2 exempts "Non-Commissioned Officers and Privates" of the Army in Police employ without reference to their pay. Clause 3 exempts "Officers of any Police Force" drawing less than Captain's pay. There is no clause corresponding to Clause 2 exempting other Police employes than "Officers," and the Board presume that the term "Officers" in Clause 3 means any superior member of the Police force.

16. The instructions conveyed in paragraph 6 of the letter of the Supreme Government shew that every person liable to the tax is to attend in person and settle with the licensing Officer. In many cases this will be productive of much inconvenience to the public, and will compel the licensing Officers to visit a large number of places in each talook.

17. The Board would recommend that the form be altered by the addition of a column in which the licensee should himself enter the class in which he claims to be assessed. Even with this guide, licensing Officers will find it extremely difficult to ascertain the profits of the smaller class of traders whose business and means are unknown beyond their villages, all of which cannot of course be visited for this sole purpose.

18. On receipt of the order of Government on the Board's proposals as above set forth, the Board will submit, for the approval of Government, the rules which they deem it necessary to prescribe under Section 23 of the Act.

19. In conclusion the Board direct me to request instructions as to the application of the Act to those Zemindary estates in which the Moturpha is still collected by the proprietors in accordance with the permission contained in the Order of Government, dated 25th November 1865, No. 2,906.

No. 98.

ORDER THEREON, 5th April 1867, No. 799.

Miscellaneous.

1. The Government observe that the review of any original assessment to the License Tax, contemplated by Section 12 and the first part of Section 13 of the Act, is not of the nature of an appeal to a distinct authority, but is evidently intended to be made by the Officer who fixed the original assessment on consideration of the further information produced by the applicant for a license, and cannot be withheld from any Officer vested with the powers of a Collector of Land Revenue under the Act to make original assessments.

2. The power to institute prosecutions under the Act will be restricted to Collectors of Districts and Sub-Collectors. The Deputy Collectors in charge of the Salt Department will, for the present, be excluded from the list of Officers vested with the powers of Collectors under the Act, but the Government are of opinion that the occasional exercise of such powers would in no way interfere with the discharge of the ordinary duties appertaining to the salt charge, while to confer them would probably relieve from considerable inconvenience many substantial traders resident in coast towns. The Government therefore desire that the Board will re-consider this point.

3. The Government are not competent to debar any Magisterial Officer from the exercise of any powers vested by law in Officers of the grade to which he belongs, and as the offences made punishable by the Act are only the failure to take out, or to shew a license when required to do so by the Law, the Government fail to see that any necessity exists for such a restriction as the Board recommend.

4. On the Board's recommendation, the Government resolve to vest all Tahsildars with the powers of a Collector of Land Revenue under the Act for the purpose of making assessments, and all Divisional Officers with the power to receive and decide appeals from such assessments made by Tahsildars of the talooks included in their respective Divisions.

5. Thus the assessments can be made by Tahsildars with an appeal to the Divisional Officers, by Divisional and Treasury Officers with an appeal to the Collector, and by Collectors with an appeal to the Board.

6. It will be well for the Board to instruct the Collectors that they and all Officers thus vested with the appellate jurisdiction, should be chary of exercising the power to make original assessments, so as to lessen the inconvenience of appeals to a distant authority.

7. The Government await the Board's further proposals in regard to assessments in Zemindaries, and to the collection of the tax by means of the Municipal establishments.

8. They approve the arrangements suggested by the Board in regard to the talooks under the direct management of the Collectors.

9. The necessary steps will be taken to ensure the allowance of the amount paid on account of Municipal license or professional tax for the twelve months preceding 1st May 1867, in abatement of the Imperial License Tax payable on or after that date, and the Pay Department will be instructed to allow the abatement on assessments to be realized from pay drawn on 1st June in all cases in which receipts for the Municipal tax accompany the abstract in support of the claim; and similarly on all future occasions.

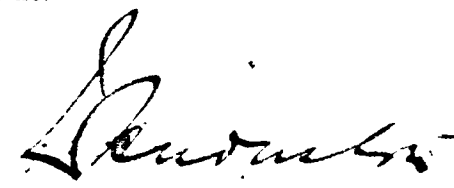
10. On paragraph 15 of the Board's letter the Government observe, that the 3rd exemption in Section 3 of the Act clearly includes all Police Officers whose pay and allowances are less than the pay and allowances of a Captain of Infantry.

11. The Government approve the addition to the form of application for a license proposed by the Board in paragraph 17.

12. The Board will instruct the Collectors of North Arcot and Nellore not to assess to the Imperial License Tax traders and others resident in the Zemindaries of Vencatagiri, Kalastri, and Kavetnuggur, or in the Arni Jaghire, (in which the Moturpha tax is still leviable by the Zemindars and Jaghirdar under the peculiar terms of their Sunnuds and by long established custom,) so far as regards trade and professions carried on and exercised within the limits of those estates.

13. Such traders, &c., will, however, be liable to the tax equally with others in respect of any shops or establishments, or traffic maintained or carried on beyond the boundaries of the estate in which they may reside.

(True Extract.)


Secretary to Government.

To the Board of Revenue.
„ the Accountant General.

„ the Public Works Dept.

*W 1864 Depo
Pro: of Govt for May
No 1900*

*Pro: of the Madras Govt
in the Rev. Depo*

*5th Apr 1867
Recd 22 May 1867
No 499*

*Regarding the
Act for the Licensing
of Professors and
Trades*

No 538

no 1534-23 23 May 1867

*Proceedings of the Madras Government, Revenue Department,
15th May 1867.*

No. 233. Read the following letter from the Secretary to the Government of India, Financial Department, to the Chief Secretary to the Government of Fort Saint George, dated Fort William, 26th April 1867, No. 2,240 :—

1. I am directed to acknowledge the receipt of your letter No. 726, dated 27th March, and your telegram, dated 3rd April 1867, regarding the degree of abatement of the License Tax, under Act No. XXI. of 1867, which is to be allowed to those in the Presidency town of Madras and in the towns in the Presidency of Fort Saint George, who are subject to a Municipal Tax on the exercise of any trade or profession.

2. In reply, I am directed to state that the Financial Notification, No. 1,942, dated 5th April 1867, will have informed His Excellency the Governor in Council that an abatement from the amount of the License Tax has been allowed in favour of those who exercise a trade or profession within the limits of the Presidency towns only. As surmised in your telegram, an abatement of the Municipal License Tax in the Presidency for a full year is to be allowed out of each year's assessment to the Imperial License Tax.

3. This abatement has been allowed in the Presidency towns, as a special case, in consequence of the heavy Municipal rates and taxes. If this plea is not applicable to other towns in the Madras Presidency, they are not entitled to a similar indulgence, and I am to state that no such indulgence has been accorded to towns in the North-Western Provinces.

4. Should His Excellency the Governor of Madras in Council consider that there are strong grounds for allowing an abatement from the Imperial License Tax to the inhabitants of Madras towns, who pay a Municipal License Tax, I am to request that a list of the towns to be thus favoured may be furnished, with reasons in support of each case of exemption; and in these reasons, I am to add, due regard should be paid to the contribution made from Imperial revenues towards the conservancy expenses of those towns.

No. 234. ORDER THEREON, 15th May 1867, No. 1,099.

Miscellaneous.

1. Communicated to the Accountant General, the Examiner of Claims, the Revenue Board, and to the Military Department.

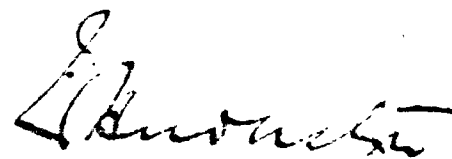
2. An abatement out of the assessment to the Imperial License Tax of the full amount paid on account of the Madras Town Municipal License Tax for the twelve months, from 1st June 1866 to 31st May 1867, will be allowed in all cases where the Municipal Commissioners' receipts are produced in evidence.

3. A further reference will be made to the Government of India in regard to the Mofussil Municipal License Tax-payers.

*Proceedings of the Madras Government, Revenue Department,
15th May 1867.*

4. In assessing the License Tax in June on the May pay of Government officials, the Pay Department officers will be careful to exclude from the calculation all allowances which were excluded from the estimates of income liable to be assessed to the Income Tax.

(True Extract.)



Secretary to Government.

To the Accountant General.

„ the Examiner of Claims.

„ the Board of Revenue.

„ the Military Department.

„ the Public Department.

„ *The Public Works Dept.*

1539

1534-232 May 1867

Regarding the
Act for the Licensing
of Professions and
Trades

2/15
Received
in the Revenue
Department
1867

*Proceedings of the Madras Government, Revenue Department,
15th May 1867.*

No. 235. Read the following letter from the Controller of Military Accounts, to the Secretary to Government, Military Department, dated Fort Saint George, 13th May 1867, E:—
I have the honour, with advertence to the 20th Section of Act XXI. of 1867, Supplement, "Fort Saint George Gazette," 29th March 1867, "for the licensing of Professions and Trades," to request that you will be so good as to inform me whether it is the intention of Government to issue any subsidiary instructions in regard to the mode of recovering the tax, or whether this department should issue instructions to Paymasters at once, with a view to the levying of the tax from Military Officers from pay for May.

Referred to the Revenue Department.
(Signed) H. MARSHALL, Major General,
Secretary to Government.

FORT SAINT GEORGE,
13th May 1867.

No. 236.

Miscellaneous.

ORDER THEREON, 15th May 1867, No. 1,100.

1. The orders of Government, in the Revenue Department, directing, in the case of the Imperial License Tax, the exclusion from the assessable income of Government officers of all allowances which were excluded from the estimate of income for the purposes of the Income Tax, and allowing an abatement from the amount of the Imperial License Tax of the full amount paid on account of the Madras Town Municipal License Tax for the twelve months from 1st June 1866 to 31st May 1867, in all cases when the Commissioners' receipts may be produced in proof of payment, have been communicated to the Military Department for the information of the Pay Department.

2. The Government do not see that any further subsidiary instructions are required from them.

3. Sections 3 and 20, Act XXI. of 1867, and Schedule A, annexed to the Act, contain all the further information required by *ex-officio* Assessors and Collectors of the tax.

(True Extract.)

[Signature]
Secretary to Government.

To the Accountant General.
" the Examiner of Claims.
" the Revenue Board.
" the Military Department.

the Public Works Dept.

Exd. S. T. Augustin.

the

27 1867, Dehra
Pro: of Govt for May
No 1902

Pro: of the Madras Govt
in the Rev Dept

Of 15
No 22 } May 1867

No 1100

Regarding the
Act for the Licensing
of Professions and
Trades.

No 54

ex. 153/1-23 to May 1867

21 B
Proceedings of the Madras Government, Revenue Department,
16th May 1867.

No. 257. Read the following Circular from the Secretary to the Government of India, Financial Department, (Separate Revenue—Assessed Taxes,) to the Secretary to the Government of Madras, dated Simla, the 3rd May 1867, No. 10:—

1. The Governor General in Council is pleased to determine that subscriptions to Service Funds, and payments on account of insurance for the families of persons in the employment of Government, should be deducted from the income of such persons prior to deciding in what class they should be placed for purposes of assessment under Schedule A. of the License Tax Act No. XXI. of 1867.

2. It is requested that the necessary instructions may be issued at once for giving effect to this order.

No. 258.

Miscellaneous.

ORDER THEREON, 16th May 1867, No. 1,111.

Communicated to the Board of Revenue, the Accountant General, the Examiner of Claims, and also to the Military Department of the Secretariat, for the issue of the requisite instructions.

(True Extract.)

[Signature]
Secretary to Government.

To the Board of Revenue.
„ the Accountant General.
„ the Examiner of Claims.
„ the Military Department.

„ the Public Works Dept.

Exd S. T. Augustin.

the

8 of 1864
Pro. of Govt. for
No. 1903

No. of the Madras Govt.
in the Rev. Dept.

Of 16 } May/64
Recd 22 }
No. 1111

Regarding the
Act for the Licensing
of Professions and
Trades.

No. 541

No. 1534. 23d May 1867.

List

No. 1534 Public Works Dept.
1534 J.H.P.
Proceedings of the Madras Government
Under date the 23d May 1867.
Read the following

Procs. of the M. Govt. Rev. Dept.

Regarding the Act for the
Licensing of Professions and Trades. (Here enter 27th March/67 No. 125)

No. _____	No. _____	" 5th April/67 "	1799
No. _____	No. _____	" 15th May " "	1099
No. _____	No. _____	" 15th " " "	1100
No. _____	No. _____	" 16th " " "	1111

Ordered that
the foregoing Proceedings
in the Revenue Depart-
ment be communica-
ted to the undermentio-
ned Officers.

Supy. Engineers.

Controller of P.W. Accts.

Consy. Engineer for
Railways

Do. Do. for the
Madras S.B. Co.

Officer in charge of
operations in the Wynnad

Officer in charge of

the

the Shore Dept.
General Supt. of
P.W. Shores and Workshops

all

- 7th Lt Col Supt Engrs
- 4th Contn
- 5th Congr Engrs for Rys
- 4th De Ds Madras & H
Compy
- 3rd Offr in charge of operations
in the Wynad
- 2nd Offr in charge of the
Shore Dept
- 1st Genl Supt of P.W. Shores
& Workshops

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Pro: of the hadras Gout
Of 23rd May 1867

Proceedings: Revenue
Department, relative to Act
for the Licensing of Trades
and Professions, commemo
to the Officers concerned.

A. 537 @ 542