M.R.O. 14--5,450—22-10-23.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	296	Press / ~~Mis.~~
32-33. Dated	1-2-	18 68.

Not to be folded or roughly handled

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No. 32. Read the following Proceedings of the Board of Revenue, dated 24th January 1868:—

Read the following letter from the Collector of the Madras District, to the Secretary to the Board of Revenue, dated Sydapet, 22nd January 1868.

*Dated 8th January 1868, No. 105, to be returned.

1. I have the honor to forward a report,* in original, received from Mr. Winscom on the operation of the License Tax, for the period ending 31st December 1867.

2. It will be seen from the report that the amount realized up to the end of that month was Rupees 64,029-10-2, after deducting all refunds and abatements made on appeal by the License Tax Collector himself and the Commissioner, and payments made to the Municipalities.

3. Mr. Winscom estimates that there are still 4,000 individuals liable to be taxed. Very few of these being people of the higher class are to the more difficult trace, and it will therefore take at least another two months to complete the assessment.

4. I request, therefore, the Board will be pleased to obtain the sanction of Government for continuing the establishment to the end of the official year.

From the Col[illegible] Licenses, to the Collector of the Madras District, dated Madras, 8th January 1868, No. 105.

1. I have the honor to submit the following statement of the progress made in the collection of the Imperial License Tax up to the end of last year.

	Rs.	A.	P.
† No. 17, 1st Class	6,500	0	0
Do. 93, 2nd ,, ...	12,185	8	0
Do. 220, 3rd ,, ...	13,239	0	0
Do. 996, 4th ,, ...	12,123	0	0
Do. 1,026, 5th ,, ...	6,331	0	0
Do 2,435, 6th ,, ...	7,656	0	0
Schedule B	5,790	2	2
	64,029	10	2
ABATEMENTS FOR MUNICIPAL PAYMENTS.			
First Class	500	0	0
Second ,, ...	3,649	8	0
Third ,, ...	5,958	8	0
Fourth ,, ...	7,490	0	0
Fifth ,, ...	4,775	0	0
Sixth ,, ...	1,891	0	0
Schedule B.	400	0	0
	24,664	0	0
Grand Total ...	88,693	10	2

2. The total number of payments actually received, as shewn in the margin, † are 4,857, and the amount after deducting all the refunds made on petition and appeal during the same period is Rupees 88,693-10-2, or a net sum of Rupees 64,029-10-2, after allowing Rs. 24,664 for deductions made on account of Municipal receipts.

3. It will be observed that the net receipts for the 5th and 6th classes amount to only Rupees 14,187, whilst the number assessed is 3,531, or more than three-quarters of the whole, and as the difficulty of obtaining payments from the people in these classes is generally much greater than from those in the higher ones, it is evident that what entails the most labor on the establishment is the most unproductive portion of the business.

4. In addition to the amount which has been collected, 912 persons have been assessed, but have not as yet paid, whose arrears amount altogether to Rupees 6,432-8-0. Of these 294 belong to the 3rd, 4th, and 5th classes, and the remainder to the sixth, the great bulk of these payments can only be obtained by means of Summonses, and I am now pressing them forward with all the despatch possible, but the obtaining and serving of so large a number is necessarily a work which requires some time to accomplish.

5. Since the passing of Act XXIX of 1867, 6,242 Notices have been issued, but several of these have had from various reasons to be cancelled, being occasionally duplicate assessments, or the parties have taken out a license in some other place, or upon appearing before me I have considered them too poor to come within the meaning of the Act.

6. The Conicopillays calculate that there still remain 4,000 more to serve, out of which however 3,000 are in the 6th class, and I doubt many of them will not, on examination, be found liable; we are now serving notices at the rate of 500 per week, which is the most the strength of the establishment will enable us to accomplish considering the time occupied in obtaining payments.

7. It is evidently impossible to get through the whole of this work during the present month, as some little time will be required after all the notices have been served to get in the arrears, and, as according to the present orders of Government, the Office will be closed on the 31st instant, I beg to suggest that the time should be renewed for two additional months, so as to bring it to the end of the financial year when, if the tax is not to be renewed, the work may be brought to a satisfactory conclusion.

8. During the last year, eighty Summonses have been taken out in the Town Police Court, but in no case has a penalty as yet been inflicted. Generally, the parties settle the matter before the time of hearing comes on, and in one or two cases they have kept out of the way and have not as yet been found.

9. I have also had to prosecute a man of the Pully caste for issuing fictitious notices, and pretending he was employed as a Conicopillay in the Office, with the view of extorting money from ignorant people by pretending to be able to get their assessments reduced. I have had reason to suspect that several people were trying the same plan, but I never before was able to get a case sufficiently strong to render it advisable to prosecute. I expect that the punishment inflicted by Mr. T. G. Clarke, of six months' imprisonment and a fine of Rupees 50, will be found sufficiently severe to prevent any attempt of a similar kind being repeated.

10. In conclusion, I beg to annex statement shewing the actual receipts and expenses of establishment up to the end of the year.

P. S.—Since the above was written, I have been informed that at the Town Police Court, in which district most of the people who have to be summoned reside, they cannot undertake to issue more than ten or twelve Summonses a day, and as it is usual to issue a second Summons without any extra charge when the party fails to answer to the first, it will be seen that this system works much slower and is more troublesome than the old plan of Distraint Warrants, adopted under the Income Tax Act.

Abstract of receipts and expenditure.

	Rs.	A.	P.	Rs.	A.	P.
Gross receipts				96,005	2	2
Deduct refunds	7,311	8	0			
Do. abatements	24,664	0	0			
				31,975	8	0
Total net collection ...				64,029	10	2
Expenditure.						
Salary of Licensing Officer	6,586	10	8			
Do. Establishment	3,866	3	10			
Rent	600	0	0			
Contingencies	201	13	5			
				11,254	11	11
Net revenue ...				52,774	14	3

Under the circumstances reported, the sanction of Government will be requested to the charge for the License Tax Establishment up to the end of March next.

No. 33. ORDER THEREON, 1st February 1868, No. 296.

Miscellaneous.

Under the circumstances stated, the retention of the Madras Town License Tax Establishment to 31st March 1868 is sanctioned; but the Board will consider whether some portion of it may not be discontinued at an earlier date.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

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

Rd. S. T. Augustin.

W. 296.

Under the circumstances
stated & the ~~continuance~~ retention
of the Widows Dow Licence
for Estabt. to 31st March
68 is sanctioned. but
the Bd will consider Petition
some fortnight prior to that date
& the continuance then sanctioned

14 Glass Lotteries & Pence Dealers Licences 10th July 68.
6 Wine & Spirit Merchants D
3 — Hawkers & Pedlars —

W.

43
4

Rec 3 Augt/67 No 47-48
" 21 do - " 425-426
" 28 do - " 498
" 14 Octr " 274 & 275

Revenue 1868 Sept 6
Bd of Govt for 24 February
No 274.

Proceedings of the
Board of Revenue

Dated 24 January 1868
Recd 26 "
Rd 24 "
10 Encs

No.

Requesting sanction
of Government for
continuing the License
Tax Establishment
up to the end of March
next.

From 20 Feby/68 No 585
w/ Pb. 24-7 491-492
From 27 March/68 No 1004

No 296. 1st Feby.

fo 32 & 33.

Ep 31 Jany/68 Feby