

1. Number of 8-200-10
2. Date of repair.
3. Initials of Reference.

M.R.O. 1-20,000-10-10-20

MADRAS RECORD OFFICE.

Government of Madras.

Public **DEPARTMENT.**

G.O. No.	831	Press Mis.
Dated	13-7-	1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Department,
13th July 1867.

No. 133. Read the following letter from the Municipal Commissioners for the Town of Madras, to the Acting Chief Secretary to Government, Fort Saint George; dated Madras, 5th July 1867.

We have the honor to submit a statement by our Acting Collector, showing the amount collected under head of "tax on professions and trades" for the past year, and the amount collected to 30th ultimo, for the current year.

2. With the smallness of the latter sum we are much dissatisfied, but there can be no doubt but what the Acting Collector, with an estimated income of Rupees 1,83,000, and only Rupees 19,839-8-0 collected up to the 31st of December 1866, had a very difficult task before him in endeavouring to wipe off the arrears allowed to accumulate by his predecessor, and the collection of Rupees 38,794-8-0 up to 30th of June 1867, against Rupees 19,839-8-0 up to 31st of December 1866, shows that he has not been idle; but we should have been better pleased had we seen a considerably larger balance in hand of the current year's taxes; for, at this rate, there would be always heavy arrears. The Commissioners have impressed on the Acting Collector the absolute necessity of leaving no stone unturned in his endeavour to collect the arrears of 1866 and current year's taxes, and a statement will be published, monthly, showing amount still due on 1866, and what is collected for the current year.

MEMORANDUM.

Agreeably to the Board's order of Thursday last, the Acting Collector begs to submit the following abstract statement of the collections of tax on professions and trades:—

		RS.		A. P.	
Of the arrears of 1866 :—					
The amount collected to 31st					
December 1866... ..		19,839	8	0	
Do. to 30th June 1867....		38,794	8	0	
		58,634	0	0	
Of the current year :—					
Amount collected to 30th					
ultimo... ..		8,251	0	0	
Making an aggregate of... ..		66,885	0	0	
The sum of Rupees 8851, as collections for six months of the present year, requires explanation before sending up the report to Government, for it shows bad management somewhere.					
(Initialled) C. D.					
The amount collected to 30th					
June 1866... ..		3,494	0	0	
Do. to 30th					
June 1867... ..		47,133	0	0	
Showing an excess in the current year of... ..		43,639	0	0	
over the collections of 1866.					

2. The estimated income of Rupees 1,83,000 is evidently much in excess of the correct sum. Several parties have had two and even three bills made out against them as they were assessed on reports brought in by Conicopolies both with respect to their residences and places of trade. Already 1427 bills have been cancelled, and as the demand for the payment of the tax is being vigorously pressed, it will doubtless bring several other bills under the same category.

3. But this is not the only cause of the excess in the estimate. When the department was organized the Conicopolies were required to bring in daily 30 names, each, of persons liable to the tax, failing which, they were liable to fines or dismissal. The Acting Collector is now convinced,

Proceedings of the Madras Government, Public Department
13th July 1867.

since he has been out with the Conicopolies to see to their collections, that not a few of the names brought in by the Conicopolies were fictitious—inserted, no doubt, in their daily lists with a view to evade the penalties for neglect.

MUNICIPAL COLLECTOR'S OFFICE,

MADRAS,

4th July 1867.

To the Municipal Commissioners for the Town of Madras.

(Signed) N. BAZELY, Junior,
Acting Collector.

MEMORANDUM.

In explanation* of the short collections of the current year's tax on professions and trades,

* Vide remark in margin of Acting Collector's Memorandum, dated 4th July 1867.

the collection of the current year's tax depends.

2. The collection of the tax is at all times attended with considerable difficulties, which the Acting Collector can certify from personal experience, but when they have been allowed to fall in arrears the difficulties increase in proportion to the time elapsed. As soon, however, as the

This should not have been allowed to occur, but arrears and current taxes collected together. It must be done some time; otherwise, there will be arrears for ever.
(Initialled) C. D.

arrears are all got in, the Acting Collector will, without sparing any effort, attend to the current year's bills, a good portion of which he guarantees shall be collected before the year closes. It is almost impracticable to attend to both arrears and current; and it will press very heavily on the tax-payers to demand the payment of both arrear and current bills within the short period of six months.

3. The Board will not fail to see that the undersigned has had no little difficulties to contend with, and he feels constrained to beg that the very unfavorable results of allowing almost the entire bulk of the tax to fall in arrears may not be laid to his account.

MUNICIPAL COLLECTOR'S OFFICE,

MADRAS,

5th July 1867.

To the Municipal Commissioners for the Town of Madras.

(Signed) N. BAZELY, Junior,
Acting Collector.

No. 134.

ORDER THEREON, 13th July 1867, No. 831.

The Government consider the returns submitted by the Municipal Commissioners of the amount collected under the head of "tax on arts, professions, trades and callings," Section 43, Act IX of 1865, for the past year and the first six months of the current year, most unsatisfactory. The original estimate of the amount to be realized from this tax for the year 1866 was Rupees 1,83,000. Of this sum Rupees 19,839-8-0 were collected up to 31st December 1866; a further sum on account of the year 1866, amounting to Rupees 38,794-8-0, has been collected up to 30th June 1867; making a total of collections for 1866 of Rupees 58,634. This would leave a balance due of Rupees 1,24,366 on the year's estimate. During the first six months of 1867 only 8251 Rupees have been collected of the current year's demand. The Commissioners have not stated whether they purpose framing an amended estimate for the year 1866, or what is the estimated demand on account of this tax for 1867. The Government wish to receive information on these two points.

2. They also desire to be informed of the exact method pursued in collecting the tax on arts, trades, and professions, especially as regards the following points:—

1st.—The total number of persons of each class of Schedule C entered in the list prepared under Section 47 for the year 1866, and in that prepared for the year 1867.

Proceedings of the Madras Government, Public Department
13th July 1867.

2nd.—The number of bills actually made out on account of the tax for the years 1866 and 1867, respectively.

3rd.—The number of bills presented for each of these years under Section 66.

4th.—The number of notices of demand served for 1866 and 1867, under Section 67.

5th.—The number of cases in which warrants of distress have been issued and executed, on account of the tax during the year 1866 67.

(True Extract).

Acting Chief Secretary.

To the Municipal Commissioners for the Town of Madras.

Exd. J. H. Burns.

Madras, 2 July 1867

Sir,

Agreeably to the Board's order of Thursday last the Acting Collector begs to submit the following abstract Statement of the collections of Tax in Projections & Trades.

Of the amount of 1866.

The amount collected to 30 June 1867 Rs. 1,40,000.8
to 30 June 1867 Rs. 38,942.0

This sum of Rs. 1,78,942.8

collections for six months

of the present year requires

Explanation.

Before sending up the Report to Govt. for

is shown

that Managers

should not.

Q

Of the Current year:-

Amount collected to 30 June 1867 Rs. 1,40,000.8
making an aggregate of Rs. 1,78,942.8

The amount collected to 30 June 1867 Rs. 1,40,000.8
to 30 June 1867 Rs. 38,942.0

showing an excess in the current year, of Rs. 1,40,000.8

over the collections of 1866.

2. The estimated income of Rs. 1,80,000 is evidently much in excess of the

correct sum. Several parties have had two & even three bills made out against

them as they were added on reports brought in by Commissioners both with

respect to their residences & places of trade.

M. D.

Madras, 18 July 1867.

Sir

The explanation of the short collection of the Current year's tax on household trades the Acting Collector begs to state that he was compelled to direct his attention almost exclusively to the collection of the arrears on which the collection of the current year's tax depends.

2. The collection of the tax is at all times attended with considerable difficulties, which the Acting Collector can certify from personal experience - but when they have been allowed to fall in arrears the difficulties increase in proportion to the time elapsed. As soon, however, as the arrears are all got in the Acting Collector will, without sparing any effort, attend to the current year's bills, a good portion of which he guarantees shall be collected before the year closes. It is almost impracticable to attend to both arrears & current - & it will put very heavily on the tax-payers to demand the

payment

Vide remark in margin of letter to Collector's Office dated 14 July 1867.

Already ~~many~~ bills have been cancelled, and as the demand for the payment of the tax is being vigorously pushed it will doubtless bring several other bills under the same category.

3. But this is not the only cause of the excess in the Estimate. When the Department was reorganized the Concise Police were required to bring in 100 Names, each, of persons liable to the tax - failing which they were liable to fines or dismissal.

The Acting is now convinced, since he has been out with the Concise Police to see to their collections, that not a few of the names brought in by the Concise Police were pretensions inserted, no doubt, in their dash with a view to evade the penalties for neglect.

A. B. Bayly
Acting Collector

The Municipal Commissioner
for the Town of Madras.

19,839-8-11 were collected up
to 31st December 1866; a
further sum on account
of the year 1866 amounting
to Rs 38,794-8-11 has been
collected up to 30th June
1867, making a total of
collections for 1866 of
Rupees 58,634. This would
leave a balance due of
Rupees 124,366 on the year's
estimate, which would
~~seem~~ however to have
been greatly in excess of
~~what the tax was likely~~
~~to produce~~. During the first
six months of 1867 only
8,261 Rupees have been col-
lected of the current
year's demands. The
Commissioners have
not stated ^{whether they purpose} ~~what is~~ whether they purpose framing an
amended estimate
for the year 1866, or
what is the estimated

5
demand on account of the
Tax for 1867. The Govt wish to
receive information on these two
points. The Government require
that the Commissioners
will furnish this informa-
tion. They also desire to
be informed of the exact
method pursued in collect-
ing the Tax on Arts.

Trades and Professions, especial-
ly as regard the following points.

1st The total number of
persons of each class of Sched-
ule C entered in the list
prepared under section 47
for the year 1866 and in
that prepared for the year
1867.

2nd The number of Bills
actually made out on
account of the tax for
the years 1866 and 1867
respectively.

3rd The number of Bills
presented for each of these
years in draft form.

4th The number of Notices
of demand served for
1866 and 1867 under Section

67.
5th The number of cases
in which warrants of
distress have been issued
and executed, on account
of the tax during the
year 1866/67.

To the M. & C. Commissioners
for the Town of Madras.
Sept 14/67

16.222 1862. Department.

No. 131

PROCEEDINGS OF GOVERNMENT.

1862/1202.

Dated 13 July 1862.

133. 134.

cc: luf.
R12 "D"