

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	978	Press ~~Mis.~~
Dated	12-8-	1967

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Department,
12th August 1867.

No. 75. Read the following letter from the Municipal Commissioners for the Town of Madras, to the Chief Secretary to Government, Fort Saint George ; dated Madras, 2nd August 1867.

We have the honor, with reference to the Order of Government, dated 13th July 1867, No. 831, to submit copy of a Memorandum by our Acting Collector, reporting on the working of the Trade Tax Department, and of the Resolution passed thereon at the Meeting of our Board on the 1st instant.

2. We beg to assure Government that our closest attention will be given to the realization of both the arrears and current bills for this tax, as well of all other sources of municipal income.

—
MEMORANDUM.

The Acting Collector begs to submit a report of the working of the Trade Tax Department, with reference to the Order of Government, dated 13th July 1867, No. 831.

2. The method pursued in collecting the tax on arts, trades, and professions is—

1st.—The names of persons liable to the tax are entered in a Register, and the class under which they are assessed noted opposite their respective names.

2nd.—Notices are served to such persons, stating the classes under which they are assessed, and directing them to appear in person before the Board if they wish to appeal against the assessment.

3rd.—On the days appointed for hearing appeals, the Commissioners inquire into each appeal, and either confirm or reduce the assessment, according as they, from facts laid before them, may think proper. In cases where there are no appeals, the original assessments entered in the Register are considered as confirmed.

4th.—The names are then transferred from the Registers to Class Books, in order to collect under their several classes the names promiscuously entered in the Registers. Bills are then made out from these Class Books, and, after due examination, are delivered to Conicopolies for collection. The form in which the Class Books of 1866 were opened not only rendered the postings of the collections difficult, but also occasioned delay in the delivery of bills for collection, as, after preparation, they had to be assorted streetwarri. But, for the current year, these books have been written up, not only according to divisions, but the names are also arranged according to streets, and thus the difficulties in posting, and also the necessity for assorting the bills, are both obviated.

5th.—The duties of the Conicopolies (of whom there are ten) are to present bills for payment, serve notices of demand on parties failing to pay, and to assist the Distraining Officers in executing warrants. Notices of demand and warrants of distress are issued on Conicopolies furnishing lists of persons who fail to pay.

3. The number of persons of each class of Schedule C entered in the list prepared under Section 47 are—

	For 1866.	For 1867.
1st Class....	41	41
2nd Do.	942	974
3rd Do.	2,116	2,172
4th Do.	5,225	5,370
5th Do.	9,586	9,679
Total...	17,910	18,236

It is here necessary to observe that these are the actual number of persons assessed, but, as has already been explained in the Acting Collector's Memorandum of 4th instant, they contain several who have been assessed two and three times, and also fictitious names. Bills of such persons are almost daily discovered, and immediately cancelled.

*Proceedings of the Madras Government, Public Department,
12th August 1867.*

4. The number of bills actually made out are—

For 1866—35,880, for 1st and 2nd half-years.
1867—18,236, for 1st half-year.

The bills for the current half-year, ending 30th November 1867, are under preparation.

5. The Conicopolies report that, with the exception of bills against parties who are not to be found, all others have been presented for payment.

6. The number of notices of demand served were—

for 1866 in 1866— 963 } 4,950
1867—3,987 }

for 1867—nil.

7. The number of warrants of distress issued were—

for 1866 in 1866— 278 } 1,469*
1867—1,191 }

for 1867—nil.

* of which 983 have been enforced.

8. With respect to the demand of the tax for the current year, the Acting Collector begs to state that it seemed to him to be injudicious to issue the bills to the Conicopolies for collection while there was so large an amount of arrears in their hands. As soon, therefore, as he had completed the survey on appeals against the house and land rates assessment, which was about the middle of May last, he began to accompany the Conicopolies to direct them in their collections, taking at the same time batches of the current year's bills to demand payment from parties who had already paid up the arrears. The collections still appearing unsatisfactory, the Acting Collector was constrained to apply to the Board for an extra establishment of 10 temporary Conicopolies, which he did on the 11th instant, and which the Board were pleased to sanction. This extra staff of Conicopolies is specially intended to demand payment of the current year's bills, while the permanent Conicopolies will continue to collect the arrears. This division of labor appears to the Acting Collector to be the most feasible method of recovering both arrears and current, and preventing the accumulation of further arrears and consequent loss to the Municipal Fund. The arrears of 1866 having hitherto more immediately engaged attention, the Acting Collector trusts that it will be deemed a satisfactory explanation why notices of demand and warrants of distress for 1867 were not issued as stated in paragraphs 6 and 7.

9. With respect to the amended estimate for 1868 and the estimated demand on account of the tax for 1867, referred to in the 1st paragraph of the Order of Government, the Acting Collector begs to state that it appears impracticable to arrive at either until the over assessments referred to in paragraph 3 are all discovered and cancelled.

10. The Acting Collector begs leave to add that the estimated income of the tax for the

* Vide Fort Saint George Gazette of 4th December 1866, page, 870.

	RS.	A.	P.
† Of 1866.....	44,701	8	0
1867.....	11,049	0	0
1868.....	87	8	0
Total...	55,838	0	0

current year is Rupees 1,00,000, of which Rupees 55,838† have been collected up to this date; and, as additional assistance has been accorded to the collecting establishment, it may reasonably be expected that the actual amount of receipts at the close of the year will be in excess of the estimated income.

(Signed) N. BAZELY, Junior,

Acting Collector.

MUNICIPAL COLLECTOR'S OFFICE,

MADRAS 31st July 1867.

To the Municipal Commissioners for the Town of Madras.

Copy of the Board's Resolution of date the 1st August 1867.

RESOLUTION.—The number of notices of demand served, and warrants of distress issued and executed on account of the tax for the year 1866 is greatly out of proportion to the number of bills in the hands of the Conicopolies, and the Acting Collector will forthwith cause notices to be made out and served on every person, without distinction, to whom a bill has been presented and has not been paid.

Proceedings of the Madras Government, Public Department,

12th August 1867.

The Acting Collector will further proceed with the utmost diligence in the collection of the tax for the half-year ending 31st May last, and, as a general rule, cause notices of demand to be served on all defaulters.

The plan of entrusting the current bills to a separate set of Conicopolies is not likely to work satisfactorily, as it will be impossible for the men to know whether parties have paid up the arrears or not.

The Board think it will be preferable to divide the work between the old and new Conicopolies, by giving the latter a portion of the former's beat, and entrusting to them the arrears and current bills of parties residing in their several divisions.

Copies of the Acting Collector's report and of this Resolution will be forwarded to Government, with reference to their Order of 13th July 1867.

No. 76.

ORDER THEREON, 12th August 1867, No. 978.

To be recorded.

(True Extract.)

R. S. ELLIS,
Acting Chief Secretary.

Exd. J. H. Purns.

Municipal Collector's Office
Madras 31st July 1867

Memo

The Acting Collector begs to submit a report of the working of the Trade Tax Department with reference to the order of Government dated 13th July 1867 N^o 831.

2. The method pursued in collecting the tax on arts, trades and professions is.

1st The names of persons liable to the tax are entered in a Register & the Class under which they are assessed noted opposite their respective names.

2^d Notices are served to such persons stating the classes under which they are assessed & directing them to appear in person before the Board if they wish to appeal against the assessment.

3^d On the days appointed for hearing appeals the Commissioners enquire into each appeal & either confirm or reduce the assessment according as they, from facts laid before them may think proper. In cases where there

there are no appeals the original assessments entered in the Register are considered as confirmed.

4th. The names are then transferred from the Registers to Class Books in order to collect under their several classes the names promiscuously entered in the Registers. Bills are then made out from these Class Books & after due examination are delivered to the Collector for collection. The form in which the Class Books of 1806 were opened not only rendered the posting of the collections difficult but also occasioned delay in the delivery of bills for collection as after preparation they had to be sorted & straitened. But for the current year these Books have been written up not only according to the Divisions, but the names are also arranged according to straits and thus the difficulties in posting and also the necessity for sorting the bills are both obviated.

5. The duties of the Concepolies (of whom there are ten) are to present bills for payment serve Notices of demand on parties failing to pay and to assist the Distraining Officers in

executing warrants. Notices of demand and warrants of distress are issued on Concepolies furnishing lists of persons who fail to pay.

3. The number of persons of each Class of Schedule C. entered in the list prepared under Section 47 are.

	£ 1866	£ 1867
1 st Class	41	41
2 ^d " "	442	974
3 ^d " "	2,116	2,172
4 th " "	5,225	5,370
5 th " "	9,586	9,679
Total	17,910	18,236

It is here no fear to observe that these are the actual number of persons assessed. but as has already been explained in the Section Collectors' Memo of 4th Inst, they contain several who have been assessed 2 and 3 times and also fictitious names. Bills of such persons are almost daily discovered and immediately cancelled.

4. The number of bills actually made out are.
for 1866 - 35,880 for 1st & 2^d half years
1867 - 18,236 for 1st half year

The

The bills for the current half year ending 5th November 1867, are under preparation.

5. The Comptroller reports that with the exception of bills against parties who are not to be found, all others have been presented for payment.

6. The number of notices of demand served were

for 1866 in 1866-963
1867-3987 } 4,950

for 1867- nil

7. The number of warrants of distress issued were

for 1866 in 1866-278
1867-1141 } 1,419*

for 1867- nil.

* of which 983 have been enforced.

8. With respect to the demands of the tax for the current year the H. Collector begs to state that it seemed to him to be injudicious to issue the bills to the Comptroller for collection while there was so large an amount of arrears in their hands. As soon therefore as he had completed the survey on appeals against the House and Land Rates apportionment, which

was about the middle of May last, he began to accompany the Comptroller to direct them in their collections, taking at the same time batches of the current year's bills to demand payment from parties who had already paid up the arrears. The collections still appearing unsatisfactory the Acting Collector was constrained to apply to the Board for an extra establishment of 10 temporary Comptrollers, which he did on the 11th Inst. to which the Board were pleased to sanction. This extra staff of Comptrollers is specially intended to demand payment of the current year's bill, while the permanent Comptrollers will continue to collect the arrears. The division of labour appears to the Acting Collector to be the most feasible method of recovering both arrears & current & preventing the accumulation of further arrears & consequent loss to the Municipal Fund. The arrears of 1866 having hitherto more immediately engaged attention, the Acting Collector trusts that it will be deemed a satisfactory explanation why notices of demand & warrants of distress for 1867 were not issued as stated in paras 6 & 7.

With

9. With respect to the amended estimate for 1865 & the estimated demand in account of the tax for 1867, referred to in the 1st para of the order of Government, the Acting Collector begs to state that it appears impracticable to arrive at either until the census assessments required to inform a correct demand be completed.

10. The Actg. Collector begs to add that the estimated income of the tax for the current year is Rs 1,00,000 of which Rs 55,525 have been collected up to this date; and as additional assistance has been accorded to the collecting establishment it may reasonably be expected that the actual amount of receipts at the close of the year will be in excess of the estimated income.

Signed H. Bazeley for
Acting Collector

Copy to the Municipal Commissioners
for the Town of Madras

of 1866. 44701-8
1867. 11,044. - -
1868. 87-8 - -
55,858 - -

* Side Subtint
because of the
of 4th Decr 1866
p 870

Copy of the Board's Resolution of
date the 1st August 1867.

Resolution - The number of Notices of Demand served, and warrants of distress issued and executed on account of the tax for the year 1866, is greatly out of proportion to the number of bills in the hands of the Coincopolis, and the Acting Collector will forthwith cause Notices to be made out and served on every person, without distinction, to whom a bill has been presented and has not been paid.

The Acting Collector will further proceed with the utmost diligence in the collection of the tax for the half year ending 31st May last, and as a general rule cause Notices of demand to be served on all defaulters.

The plan of entrusting the current Bills to a separate set of Coincopolis is not likely to work satisfactorily, as it will be impossible for the men to know whether

parties

parties have paid up the arrears or not.

The Board think it will be preferable to divide the work between the old and new Conicopolies by giving the latter a portion of the former's beat, & entrusting to them the arrears and current duties of parties residing in their several divisions.

Copies of the Acting Collector's report and of this resolution will be forwarded to Government with reference to their order of 13th July 1867.

MADRAS, 2^d August 1867.

To The Chief Secretary to Government
Fort Saint George.

Sir. We have the honor with reference to the order of Government dated 18th July 1867 No. 831 to submit copy of the Memorandum by our inspecting Collector reporting on the workings of the Trade Tax Department, and of the Resolution passed thereon at the Meeting of our Board on the 1st Instant.

2. We beg to assure Government that our closest attention will be given to the realization of both the arrears and current Bills for the Tax, as well of all other sources of Municipal income.

We have the honor to be
Yours most ob^d servants
Charles Devison President
A. S. S. S.
S. S. S. S.

Municipal Commissioners
for the Town of Madras.

CH.

12th August 1867
J. S. S. S.

Jan 13 3 40 PM '88

Jan 13 3 40 PM '88

from the front of the

road

to the top of the

hill

the hill is covered with

grass and the top of the

hill is covered with

hill

Jan 13 3 40 PM '88

Jan 13 3 40 PM '88