

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1909

Press
~~Mis.~~

297-298

Dated

18-10-1869.

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
18th October 1860.*

No. 297. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 28th September 1860, No. 9,941 :—

Read the following :—

No. 2,106, Home Department, Fort William, 22nd September 1860.

Forwarded to the Financial Department, with reference to the Extract, No. 8,041, dated the 7th instant, from that Department.

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From W. S. SETON-KARR, Esq., Officiating Secretary to the Government of Bengal, to the Secretary to the Government of India, Home Department, No. 2,499, dated Fort William, 18th September 1860.

Sir,

1. I am directed to forward, for the consideration and orders of His Excellency the Governor General in Council, the accompanying copy of a letter* from the Commissioner of Bhaugulpore, submitting for decision two questions bearing on the Income Tax Act.

2. With regard to the first question, the Lieutenant Governor does not think that the Act allows an Assessor to employ others with or without an oath of secrecy to read assessment returns.

3. As regards the second question, the Lieutenant Governor is of opinion that the return for land should be made in the district where the land is situated.

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From G. U. YULE, Esq., C.B., Commissioner of Bhaugulpore, to the Secretary to the Government of Bengal, No. 169, dated 5th September 1860.

Sir,

May I beg the favor of a speedy reply to the two following questions regarding the Income Tax, as until my doubts are satisfied, I cannot fix the number of Assessors for these districts, or make a selection of persons for Assessors :—

(1.)—Is an Assessor required by law to read himself in fulfilment of the oath of secrecy all returns of income made to him, and with his own hand make the entries in the abstract (Section 46) and prepare the duplicates of assessment (Section 143) ?

If so, then all European and Native Deputy Collectors are shut out from being Assessors or from exercising the powers of a Collector with regard to the Income Tax in this Division, because the returns will be in four languages and principally in Nagree, which language no European and no Native Deputy Collector and very few natives of a class likely to afford Assessors, can read fluently or write at all.

If not, then the oath of secrecy is, I suppose, to be administered to the subordinates who will have to read the returns and write the entries, &c., after the assessment has been made by the Assessor or Deputy Collector.

(2.)—Is the return for an estate, according to Rule 4, Section 97, whose owner is non-resident, to be made by his Agent under either Section 40 or Section 80 in the district where the estate lies, or is it to be made by the owner in the district where he may reside, and where is the assessment to be made ?

If the returns and assessment of an estate here, for instance, are to be made in Calcutta because the owner resides there, then the cheating will be enormous, and the confusion and correspondence tremendous.

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Financial Department, Fort William, 28th September 1860.

RESOLUTION.

His Excellency the Governor General in Council agrees in the view taken by the Honorable the Lieutenant Governor of Bengal in respect to the first question. The returns of income should be required to be made in English, or in the official language of the district.

*Proceedings of the Madras Government, Revenue Department,
18th October 1860.*

2. With respect to the second question, His Excellency in Council considers, that the return for an estate the owner of which is non-resident, should be made by his Agent in the district where the land is situated.

Ordered, that a copy of the above be forwarded to the Home Department for information and communication to the Government of Bengal.

Ordered, also, that a copy of the above be forwarded to the Foreign Department, for information and communication to the Administrations under that Department.

Ordered, further, that a copy of the above be forwarded to the Governments of Madras, Bombay, North Western Provinces, the Punjab, and the Straits Settlements for information and necessary orders.

(A true Extract.)

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

No. 298.

ORDER THEREON, 18th October 1860, No. 1,900.

Ordered to be communicated to the Board of Revenue and Income Tax Commissioners for information.

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

[Faint handwritten notes and signatures on the right page, including "18th Oct 1860" and "C. G. Master"]

Revenue 1860 Right
No of Govt for October -

No 2272
Extract from the Govt
of the Govt of India.

28th September 1860
20th October -

Whereas that the
Returns of Income should
be required to be made
in English, or in the
Official Language of the
District, and that the
Return for an Estate, the
name of which is now -
need not, should be made
by the Agent in the district
where the land is situated.

For. of the Govt of India. 17 Oct 1860
C No. 21453. in Govt No 219104

No 1900-18th October.

William Miller &

No 1900-18
Ordered to be

communicated to the
Revenue Tax Commis-
sioners for information

Wm Miller

28th Sept 1860
18th October 1860

12 Copies of Bonds of Revenue
13 " " President of the Income
3 " " Special Commissioners of the Income Tax

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