M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1104-1105	Press ~~Mis.~~
42-44	
Dated 4—7—	1869.

Not to be folded or roughly handled

No. 42. Read the following letter from J. D. SIM, Esq., Secretary to the Board of Revenue to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated 29th June 1860, No. 3,007:—

In Cons. 25*th June* 1860.
„ 27*th* „ „

1. With reference to the Orders of Government, dated 25th and 26th June 1860, Nos. 1,049 and 1,059, Revenue Department, I am directed by the Board of Revenue to state that they have carefully considered the amended Income Tax Bill, so far as its working machinery is concerned, and have no alterations to suggest in this respect. They consider the object in view to be sufficiently provided for.

2. The Board conclude from Section 251, Clause 8, that Sub-Collectors and Head Assistants have the same powers as Collectors within their respective ranges, and it is necessary that they should exercise them in order to afford some relief to the Collectors on whom, otherwise, the whole duty of making the assessments, &c., would devolve.

3. The Board observe that the Assessors are to be Deputy Collectors, and after making due allowance for assistance in preparing their lists, &c., from the Revenue Department, for Assessment by Punchayet, &c., they consider that an additional Deputy Collector must be appointed in every District, specially, as Assessor. The Salt Deputy Collectors can afford no assistance in this respect, without prejudice to their proper duties; the Treasury and General Deputies may well be nominated Assessors, the former for the Head-quarter Station and Táluq, and the latter within their ranges, and thus a single Special Deputy may suffice as Assessor for the rest of each District. It is possible that a second Assessor may be required in some Districts, but the Board have no means yet of judging the amount of work likely to arise, and, therefore, limit their Estimate to the minimum requirements of the case. Looking at the nature of the duties imposed, and the limited period of employment, the Board presume that Rupees 350 per mensem is the least that can be given to an Assessor, this being the pay of the third grade of Deputy Collector and Magistrate. The Assessors will further need small* Establishments which the Board estimate at Rupees 100 monthly for each. The Collectors will also need a few extra servants, and the Board assume the charge on this account at Rupees 160† per mensem in each District.

		Rs.
*	1 *Head Clerk and Record-keeper* ...	50
	1 *Copyist*	16
	1 *Do.*	15
	Dufterband	7
	2 *Peons*	12
		100

		Rs.
†	1 *Head Clerk and Record-keeper* ...	100
	1 *Copyist*...	30
	1 *Do.*	15
	1 *Do.*	15
		160

		Rs.
20	*Deputy Collectors at* 350	7,000
20	*Do. Establishment at* 100...	2,000
20	*Collectors at* 160	3,200
16	*Sub-Collectors at* 50...	800
20	*Head Assistants at* 35..	700
20	*Treasury Department at* 35 ...	700
9	*General do. at* 35 ...	315
	Per mensem...	14,715
	or	
	Per annum...	1,76,580

The Sub-Collectors and Head Assistants will also require a confidential Clerk each, whose pay must be about Rupees 50 and Rupees 35 respectively. The Deputy Collectors will also need a writer each on the latter salary.

4. These sums, which are *exclusive* of the charges to be incurred for Special Commissioners for Madras itself, Stationery, Printing, Travelling Allowances, and other incidental expenses, will amount to about Rupees 1,76,000 per annum, so that the charges of collection in this Presidency will consume a considerable portion of the revenues likely to be realized under the Act.

5. After the assessments have been finally made, the collection of the Tax in the Provinces will, the Board conclude, devolve, as in the case of Land Revenue, on the Tahsíldárs and Village Officers.

No. 43. ORDER THEREON, 4th July 1860, No. 1,104.

1. The Government agree with the Board that some additional Agency will probably be necessary for assessing the Income Tax, and they will apply to the Government of India for authority to entertain the following Establishments for the purpose :—

	RS.
20 Deputy Collectors at 250 Rupees a month	5,000
20 Establishments for do. at 80 „ „	1,600
Additional Establishments for 20 Collectors at 160 Rupees a month.....	3,200
Total per month...	9,800
Do. per year...	1,17,600

The Establishments proposed for the Deputy Collectors will be as follow :—

	RS.
1 Head Clerk	35
1 Clerk	20
1 Do.	15
2 Peons	10
Total...	80

2. But before authorizing the entertainment of these Establishments or any part of them in any District, the Government will require to be fully satisfied that such additional help is necessary; and to avoid loss of time, they resolve to direct the Board of Revenue to commence the necessary enquires without delay. The Board will acquaint all Collectors with the leading provisions of the Bill as it now stands, so far as may be necessary, and will require them to report how many persons liable to Income Tax will probably be found in their Districts respectively, and what will be the probable amount of their contributions. This information will necessarily be in a great measure conjectural; but Collectors should be enjoined to use all the care and all the means at their disposal to make it as accurate as possible, and to furnish it without any avoidable delay.

3. The Governor in Council does not consider that any additional Establishment is required for the Sub-Collectors or Head Assistant Collectors. He is of opinion that the Board have mistaken the signification of Clause 8 of Section 251 of the Bill in supposing it to include Sub-Collectors or Head Assistants. He thinks it undesirable, also, that those Officers should possess the authority given to Collectors by this Bill; but Collectors will be free to employ the assistance of their Covenanted Subordinates in obtaining information in connection with the Income Tax assessment.

(Signed) J. D. BOURDILLON,
Secretary to Government.

Ordered in consequence that the following letter be despatched.

No. 44. From J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, dated 4th July 1860, No. 1,105.

1. I am directed to acknowledge your Telegraph Message of the 22nd June respecting the machinery provided in the Income Tax Bill; and with reference thereto, I enclose a copy of a Report from the Board of Revenue on the subject.

2. The Board consider the machinery provided by the Bill to be suitable and sufficient, but they point out that additional agency will be necessary for the duty of assessing, and in this the Government fully agree with them. This duty is proposed to be performed by Deputy Collectors; but the number of those Officers in this Presidency is small, only forty-eight in all, and they are all fully occupied. Indeed, with the existing deficiency in the number of the Covenanted service, all the District Revenue Officers, both Covenanted and Uncovenanted, are over-worked; and the duty devolving on the Collector himself in connection with the introduction of the Income Tax, can only be done by neglecting or postponing other business.

Proceedings of the Madras Government, Revenue Department, 4th July 1860.

3. The Board propose that sanction should be given for the employment of an additional Deputy Collector in each District on a salary of 350 Rupees a month, with a small Establishment; they also represent that it will be necessary to allow a small additional Establishment to the Collector as well as to the Sub-Collector and Head Assistant.

4. The Government agree with the Board as to the number of additional Deputy Collectors required; but they are of opinion that the pay may be fixed at 250 Rupees a month, being that of the fourth class of Deputy Collectors. Instead of the scale of Office Establishment proposed by the Board for these Officers, the Governor in Council recommends that noted in the margin, which he considers sufficient. He is not prepared to advise any reduction in the Establishment proposed for the Collectors; but he does not consider any addition of Establishment to be necessary for Sub-Collectors and Head Assistants.

1 *Head Clerk* ... ... *Rs.*	35
1 *Clerk* ... ... „	20
1 *Do.* ... ... „	15
2 *Peons* ... ... „	10
Total...	80

5. I am directed to add, however, that while thinking it necessary to obtain sanction for the above specified Establishment, the Government are not fully satisfied that the whole will be necessary. They propose to ascertain this in every case before permitting the Establishment to be entertained, and they will take immediate steps to obtain the necessary information.

6. It appears to the Governor in Council that the Board have mistaken the signification of Clause VIII of Section 251 of the Bill in supposing it to include Sub-Collectors or Head Assistants, who do not exercise all the powers of a Collector. He thinks it undesirable also that those Officers should possess the authority given to Collectors by this Bill; but Collectors will be free to employ the assistance of their Covenanted Subordinates in obtaining information in connection with the Income Tax assessment.

7. In accordance with the request contained in your Telegram, the purport of this letter was briefly communicated to you by Telegraph on the 30th June.

Revenue 1860 Departt.
Recd: of Govt for July
No 1105.

657/697

To the Secretary to the
Government of India.
Dy 5th July 1860.

Transmitting with the opinion of this Govt. copy of a Report from the Board of Revenue on the Machinery provided in the Income Tax Bill.

No 44

I

Recd 30 June. Ord 2 July

Revd Deptt.

No. 1104.

Proceedings of the Madras Govt.
Under date the 4th July 1860.

Read the following
letter from the Secy. to the
Bd. of Revr.

Submitting Board's remarks on the Amended Income Tax Bill. —

Herewith 29th June 1860
No. 3004.

The Govt. agree
with the Board that
some additional Agency
will probably be ne-
cessary for assessing
the Income tax, and
they will apply to
the Govt. of India
for authority to en-
tertain the follow-
ing Establishments
for the purpose —

	Rs.
20 Deputy Collrs. at 250 Rs. a month —	5,000
20 Establt. for Ds. at 80 " " —	1,600
add. Establt. for 20 Collrs. at 100 Rs. a month	3,200
Total for Month	9,800
Ds. per Year —	1,17,600

The

The Estabts proposed for the Dept. Collrs will be as follows

1	Head Clerk Rs.	35-
1	Clerk	20-
1	Do.	15
2	Peons	10-
	Total	80-

2.— But before authorizing the entertainment of these Estabts. or any part of them in any Dist. the Govt. will require to be fully satisfied that such addition help is necessary, & to avoid loss of time they resolve to direct the Board of Revr. to commence the necessary enquiries without delay. The Bd. will acquaint all Collrs. with the leading provisions of the Bill as it now stands, so far as they may be necessary, and will require them to report how many persons liable to income tax will probably be found in their Districts respectively, and what will be the probable amount of their contributions. This information will necessarily be in a great measure conjectural; but Collrs. should be enjoined to use all the care and all

all the means at their disposal to make it as accurate as possible, and to furnish it without any avoidable delay.

3. — The Govt. in C. does not consider that any additional Estabt. is required for the Sub Collrs or Head Asst. Collrs. He is of opinion that the Board have mistaken the signification of Clause 8 of Section 251 of the Bill in supposing it to include Sub-Collrs or Head Asst. who do not exercise all the powers of

Copies to the Boards of Revenue

Hon. I circulate this draft for approval as it seems to me desirable that no time should be lost in ascertaining that amount of additional agency will be wanted- if this is forthcoming the provisions of the Indian Income Law, will be carried out- if it is not, or will it will be lost-

Cuttack 15

JWH

WCobbe. He thinks it undesirable, also, that those officers should possess the authority given to Collrs by this bill, but Collrs will be free to employ the assistance of their covenanted Subordinates in obtaining information in connection with the Income tax assessment

JWH

Revenue 1860 Dept.
Pro: of Govt. for July.

No 1104.

Pro: of the Madras Govt.
D/ 4th July 1860.
From the Bd of Rev. D/ 1st Sept.
1860. C. No 1935. in 25th Sept. 1860
No 660-661.

Pro: of the Board of Revenue
Dated 10th May 1861 C No. 1185 in Pro

Income Tax

Passing observations on the Board's report on the Machinary provided in the Income Tax Bill.

No 42 & 43

Rev. Dept.

No 1105

The Secretary to the
Government of India.

Sir

1. I am directed to acknowledge your telegraphic message of the 22nd June respecting the machinery provided in the Income tax Bill, and with reference thereto, I enclose a copy of a Report from the Board of Revenue on the subject.

2. The Board consider the machinery provided by the Bill to be suitable and sufficient, but they point out that additional agency will be necessary for the duty of assessing, and in this

this the Government
fully agree with them.
This duty is proposed to be
performed by Deputy Col-
lectors; but the number
of those officers in this
Presidency is small, only
forty eight in all, and
they are all fully occu-
pied. Indeed, with the
existing deficiency in the
number of the Covenanted
service, all the District
Revenue officers, both co-
-venanted and uncove-
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on the Collector himself
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3. The Board propose
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4. The Government
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to the number of addition-
-al Deputy Collectors re-
-quired; but they are
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of opinion that the pay may be fixed at 250 Rs. a month, being that of the fourth class of Deputy Collectors. Instead of the scale of office Establishment proposed by the Board for these officers, the Governor in Council recommends that noted in the margin, which he considers sufficient

1 Head Clerk	Rs 35
1 Clerk	" 20
1 — Do.	" 15
2 Peons	" 10
Total	80

He is not prepared to advise any reduction in the Establishment proposed for the Collectors, but he does not consider any addition to the Establishment to be necessary for Sub Collectors and Head Assistants.

5. I am directed to add, however, that while thinking it necessary to retain sanction to the above specified Establishments for the first one or two years, that the whole will be necessary. They propose to ascertain this in any case before permitting the Establishments to be entertained, & they will take immediate steps to obtain the necessary information.

6. It appears to the Governor in Council that the Board have mistaken the signification of Clause 8 of Section 251 of the Bill ~~that Clause does not seem to him~~ in supposing it to include Sub Collectors or Head Assistants, who do not exercise all the powers of a Collector. He thinks it undesirable also that those officers should possess the authority given to Collectors by this Bill; but Collectors will be free to employ the assistance of their covenanted subordinates in obtaining information in connection with the Income tax assessment.

In

D. 7. In accordance with the request contained in your telegram, the purport of this letter was briefly communicated to you by telegraph on the 30th June.

Lt. Col. Genl. 4th July 1860.