M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1484 Press ~~Mis.~~

462

Dated 31—8—1860.

Not to be folded or roughly handled

No. 402. *PROCEEDINGS OF THE MADRAS GOVERNMENT.*

Dated 31st August 1860, *No.* 1,484.

Read again letter from the Secretary to the Government of India, dated 10th August 1860, No. 1,664, and recorded in Proceedings of the 24th idem, No. 1,433 :—

1. With this letter the Government have received from the Government of India detailed instructions "for the management, assessment and collection of the Income tax" under Act No. XXXII of 1860. Both the letter and the enclosure have been already communicated to the Board of Revenue. The Board will now be requested to circulate the instructions for the information and guidance of Revenue Officers in the Provinces; and in doing this they will append the third paragraph of the letter, as deserving the special attention of all Officers concerned in the assessment and collection of the tax.

2. Under paragraph 4 of these instructions the Government appoints the following gentlemen to be official members of the Presidency Commission :—

A. Hall, Esq., President.

Colonel J. C. Boulderson.

C. G. Master, Esq.

Mir Mohib Ally, Assistant to the Chepauk Government Agent.

3. The Chamber of Commerce and the Trade Association have been requested each to propose the name of a fit person to be appointed an unofficial member of the Commission.

4. The Government resolve to appoint Mr. R. Ellis to be Special Commissioner under Act No. XXXII of 1860; his salary to be made up to 2,000 Rupees a month. Mr. Ellis will retain his permanent appointment, another Officer being nominated to officiate in his stead.

5. The Government defer passing Orders respecting the nomination of assessors until the Commission shall report as to the number required, the salaries proper to be given, and the subordinate assistance which they may require in the way of establishment.

6. The Government resolve to appoint Mr. E. Harrison, Sub-Treasurer for the time being, to be Collector of the Income tax, and to assign to him an extra allowance of 250 Rupees a month for the duty. Mr. Harrison will furnish the Government with a list of the establishment that he will require.

7. The Presidency town District will be identical with the old Madras Collectorate. The Commission will report the sub-divisions into which it should be partitioned.

8. The proceedings in the interior will be under the control of the Board of Revenue. With reference to paragraph 2 of the Order of the 4th July last, No. 1,104, the Board will report as soon as possible the probable amount of collections from the Income tax in each District, and the extra establishments that will be needed.

9. In general the Government believe that the Tahsíldárs can be employed as assessors and collecting Officers in addition to their ordinary duties; but in the case of a large town a special assessor may be appointed. The assessors will submit their returns to the Collector, or to the Subordinate Covenanted Revenue Officer or Deputy Collector, to whom the Collector may have confided his powers, either wholly or in part, under Sections 22 and 23 of the Act, in that part of the District. In determining the extra help required, the Board of Revenue and the Collectors will pay full and particular attention to the injunctions contained in paragraph 11 of the instructions.

10. Paragraphs 13 to 23 treat of the important subject of the assessment of the tax. The mode of proceeding is very clearly set forth, and with these instructions in the hands of the assessing Officers there will be no excuse for mistake. Paragraphs 13 to 16 should specially receive the attention of assessing Officers; and that of the Collectors should be particularly called to paragraphs 22 and 23.

11. The Board of Revenue will call special attention to paragraph 33, providing exemption in favor of Raiyats paying a rent of less than Six hundred Rupees per annum, as respects such land. In granting this exemption, however, it will be necessary to take the entire holding of a Raiyat wherever situated, and though held under various separate Puttahs.

his proceedings are

12. Paragraph 34 relates to Clause 133 of the Act, which gives power to the local Governments to exempt from the tax "property solely employed for, or dedicated to religious or "charitable public purposes." Under that Clause the Government now resolve to direct the Collectors as well as the Presidency Commissioners to exempt the property of all Hindu and Mahomedan religious and charitable institutions.

13. There is no other part of the instructions which appears to the Government to need special notice; but the whole should be carefully studied by every Officer concerned in the assessment or collection of the tax. The Act itself also should be in the hands of all such Officers. Translations both of the Act and of the instructions will be made as soon as possible; and the Board will inform Government how many copies they will require of each, in English and in each of the Vernacular languages.

14. The attention of the Commissioners and of Collectors will be called to Clauses 33 and 34 of the Act, relating to the oath of secrecy to be taken by them and by all other persons making an assessment under the Act.

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

My dear Bourdillon

Moo Mohib Ally, Assistant Government Agent, a servant of Government of upwards of 20 years, a faithful, honest & valuable Servant of the State, of undoubted fidelity and everywhere held in great respect trained to official business from his infancy and accustomed by our stipends to all the rigid

accuracy required in
Money transactions, —
hard working, patient, pru-
dent, judgement and discretion.
There is no distinction
between equals, and he who
would be trusted, must
act as he treats his
fellow men
Edward Balfour
Ootacamund
9th Aug 1860

This section also is to be amended by the Board should be inserted one of the official Commissioners -

Mr. Ellis -

Remark on Circular Instructions for collecting the Income Tax. -

Para 9 appears to me to require alteration since Tahsildars are to be employed. I conceive as Assessors, & not in assessing - There is an important distinction on this point - An assessor collects returns of Income & merely proposes an assessment to the Officer who assesses or determines the assessment. - (A tahsildar or other assessor can perhaps be specially empowered to assess within certain limits, but I do not gather from para 9 of the draft so) further instructions & rules over the whole duty of assessing to them).

According to my reading of the Act & Instructions the tahsildars should be merely that the Assessors are to be in Madras - That is to say they should collect returns of Income & forward them with their proposal of an assessment to the Officer who occupies the place of represents the Board of Commissioners in Madras -

This Officer will be the Covenanted Revenue Officer, or the Deputy Collector who has charge of that part of the District. - If the Collector himself is in charge of that part of the District his order will be as final as that of the Commissioners in Madras - If it is a Subordinate or Deputy Collector his proceedings will be under

* I have already referred to the Tahsildars as Assessors.

† I presume that the Government of India will not interfere with the Commissioners' Board, or the Collector, in the exercise of their discretion.

the general control of the Collector, & the Collector has power to determine what portion of this extra - ity he makes over to these servants. -

- The general analogy of the act leads me to the opinion, & I should hesitate as a matter of policy to allow Subdivisional Officers to fix what the different individuals are to pay. -

I therefore propose that the first part of Para 9 should be altered as follows -

Para 9/ In general the Govt believe that the Subdivisional Officers can be employed as Assessors & Collecting Officers in addition to their ordinary duties; but in the case of a large town a Special Officer may be appointed. - The Assessors will submit their returns to the Collector, or to the Subordinate Covenanted Revenue Officer & Deputy Collector, to whom the Collector has confided his powers, either wholly or in part under Sections 22 & 23 of the Act, in that part of the District. &c -

Ellis

I did not think that para 9 - as proposed by Mr Maxwell does other powers than that of ordinary assessors - it is however open to doubt & the alteration should be made plain - that only assessors - that can fix & collect

Rev. Dept.

No. 1484.

Proceedings of the Madras Government
Undated the 31st Augt 1860

Read the following letter from the Secretary to the Government of India dated 10th August 1860 No. 1664 recorded in Pro. of the 24th Inst. No. 1433

Forwarding copy of instructions drawn up for the guidance of the officers who will be employed in superintending the assessment & collection of the Income tax with certain observations

Ellis

With this letter the Government have received from the Govt of India detailed instructions "for the management, assessment & collection of the Income tax" under act No. XXXII of 1860. The Honorable Board will have been already aware from the Govt of India Resolution to forward copies of the papers to the Board of Revenue for their information & guidance of the Revenue Officers in the Provinces, in doing this they will also have suspended the third paragraph of the Board's Circular

as deserving the special attention of all of
~~Calculation to the several~~
officers concerned in the assessment & collection of the tax. —
~~Collectors~~

~~Paras 3 of the letter from the Govt of India transmitting the~~
~~instructions, will be attended thereto, as deserving~~
~~the special attention of~~
~~all officers concerned~~
~~in the assessment and~~
~~collection of the tax.~~

2. Under para 4 of these instructions the Government appoints the following gentlemen to be official members of the Presidency Commission.

A. Hall Esqre President.
~~Colonel J. C. Sanderson~~
~~Lieut Coll C. Lawford Offg Secy~~
~~Major J. Hiatt Offg Asst Gen~~
C. G. Master Esqre
~~Lieut Mofsil Offg Asst to the Chief Govt Agent~~
~~W. J. Maynor Esqre Agent Govr~~
~~to the Asst Genl~~
Rangamáda Sástry
~~Mir Mohib Ally Assistant~~

3. The Chamber of Commerce and the trade association ~~will be~~ have been requested each to propose the name of a fit person to be appointed an unofficial member of the Commission.

4. The Government resolve to appoint Mr R. Ellis to be special Commissioner under act 10 of

~~as deserving the special attention of all officers concerned in the assessment & collection of the tax.~~

Note - Inside cover is adorable - in introducing the tax to employ an officer called Mr Ellis, specially, & further, that in collecting from his knowledge in the Service & salary of Rs 2,000 - But I must look in the arrangements which the Govt may make for carrying out the provisions of the Tax on Cocoa & Betelnuts & the establishment necessary.
Elles

~~The Calcutta - Have~~
~~They have named only~~
~~2 commissioners -~~
~~3 officials & 3 non-official - we have named~~
~~7 altogether - & 3 non-~~
~~Invited therefore they~~
~~first, first we reduce~~
~~to three & four -~~
~~Special Case - Invited~~

~~Chetauts for agent.~~

~~Calcutta - Have~~
~~They have named only~~
~~2 commissioners -~~
~~3 officials & 3 non-official - we have named~~
~~7 altogether - & 3 non-~~
~~Invited therefore they~~
~~first, first we reduce~~
~~to three & four -~~
~~Special Case - Invited~~

~~omit the names of~~
~~Lt Lawford -~~
~~Major Hyde~~
~~& Rangamada Sastry~~
~~Mail invited State~~
~~cases with four -~~
~~2 Officers & 2 non-~~
~~easily add to their~~
~~numbers~~

XXXII of 1860. his salary to be made up to 2000 Rupees a month. Mr Ellis will retain his permanent appointment, another officer being nominated to officiate in his stead.

5. The Govt desire passing orders respecting the nomination of assessors until the Commissioner shall report as to the number required, the salaries proper to be given, and the subordinate assistance which they may require in the way of establishment

6. The Government resolve to appoint Mr C. Harrison, Sub Treasurer

Treasurer for the time being to be Collector of the Income tax, and to assign to him an extra allowance of 250 Rupees a month for the duty. Mr Harrison will furnish the Government with a list of the Establishment that he will require for this purpose.

7. The Presidency Town District will be identical with the old Madras Collectorate. The Commission will report the subdivisions into which it should be partitioned. The existing

8. The proceedings in the interior will be under the control of the Bd. of Rev. on the reference to paragraph of the order of the 4th July last No. 1106. The Bd. of Rev. will report as soon as possible the probable amount of collections from the Income tax in each Dist. & the extra establishments that will be needed for their realization.

9. In general the Govt. believe that the work of assessing as well as of collecting can be performed by the Tahsildars in addition to their ordinary duties, but in the case of a large town

If necessary

Well -

- I concur in the proposal to reduce the number - but would retain Ramganatha Sastry for the purpose of having one Hindoo member -

E Ellis

Country

Print for the next Leg. Council

Lest the present Police Establishment

as likely to be

~~Native Divisions may probably be adopted with advantage for the purposes of this Act.~~

The Act - Bill

E Ellis

See separate paper where I have proposed an alteration in the first part of this Para.

E Ellis

Well -

special assistance may be required. The covenanted Subordinates & the Dy Collrs may likewise take part in the proceedings. In determining the ~~proportion~~ they shall be required ~~to furnish~~ of the extra ~~help to be required~~ the 3d of Rev & the Collrs will pay full & particular attention to the injunctions contained in para 107 of the instructions. Paras 13 to 23 treat of the important subject of the assessment of the tax. The mode of proceeding is very clearly set forth, & with these instructions in the hands of the assessing officers there will be no excuse for mistake. Paras 13 to 16 should specially receive the attention of the assessing officers; and that of the Collectors should be particularly called to paras 22 & 23.

The

9. In general the Govt believe that the Tahsildars can be employed as assessors and collecting Officers in addition to their ordinary duties, but in the case of a large town a special assessor may be appointed. The assessors will submit their returns to the Collector, or to the Subordinate Covenanted Revenue Officer, or Deputy Collr, to whom the Collr may have entrusted his powers, either wholly or in part under sections 22 and 23 of the act, in that part of the District.

11. — The Board of Revenue will call special attention to para: 33 providing exemption in favor of ryots, paying a rent of less than six hundred rupees per annum, as respects such land. In granting this exemption however, it will be necessary to take the entire holding of a Ryot wherever situated, and though held under various separate Patakas.

12. — Para 34 relates to clause 133 of the act, which gives power to the local Govts

Govt. to exempt from the tax "property solely employed "for, or dedicated to "religious or charitable "public purposes." Under that clause the Govt. now resolve to direct the collectors as well as the Presidency Commissioners to exempt the property of all the Hindu and Mahomedan religious and charitable institutions.—

13.— There is no other part of the instructions which appears to the Govt. to need special

special notice; but the whole should be carefully studied by every officer concerned in the appointment or collection of the tax.— The Act itself also should be in the hands of all such officers. Translations both of the Act and of the instructions will be made as soon as possible; and the Board will inform Govt. how many copies they will require of each, in English and in each of the Vernacular languages.—

The

14 — The attention of the Commissioners and of Collectors will be called to clauses 33 and 34 of the Act, relating to the oath of secrecy to be taken by them and by all other persons making an assessment under the Act.—

~~15 Ordered that copies of the Instructions be sent to the several Translators to Govt. for translation and that they be requested on the completion of the translation to have it printed and for-~~

~~Tamil — 2000.~~
~~Telugu — 2000.~~
~~Canarese — 500.~~
~~Malayalum 500.~~
~~Hindostani 500~~

~~forward to the Govt.~~
~~Office the numbers~~
~~of Copies noted in~~
~~the margin.~~

12 Octr 15

To The Board of Revenue. Circ: 31st

4 — To A. Hall Esqre. ✓
~~Lt Col C. Lawford.~~
~~Majr J. Stewart~~
~~C. G. Master Esqre.~~
~~W. J. Kaye Esqre~~
~~Ramasawmy Sastri~~
~~Officiating Secy~~
~~Chairman of the Chamber~~
~~of Commerce.~~
~~Chairman of the Trade~~
~~Association.~~

1 — " — C. Harrison Esqre. Asst Secy Treasurer ✓
1 — " — R. Ellis Esqre. ✓
2 — " — Accountant General ✓
3 — " — Civil Auditor ✓

2 [illegible] has been made

[illegible]

I do not wish any alteration in Pt – The Govt in case the arrangements thereunder seem fair, & I only wished to shew that in my opinion it will be found desirable hereafter to do so – [illegible]

Instructions for collecting the Income Tax.

[illegible]

[illegible] Recommended for orders [illegible] any & what Alteration should be made in R 4, in accordance with the Instructions thereunto annexed. The other changes are [illegible] and have been made – [illegible]

No alteration [illegible] taken place – the Act [illegible] provides for the revision of the [illegible]

[illegible] after one passed [illegible]

Revenue 1860 Depart.t.
Pro: of Govt. for August.

No. 1484.

Pro: of the Madras Govt.
Dy 31st August 1860.

Reply to Para 6 of the Order.
From Sub Treasurer 15th Oct/60 (No. 2276)
in Pro 19th Oct. No. 1915

Pro. of the Bd. of Rev. dy 21st Oct. 62
No. 2904

Appointing certain Gentlemen to be Official Members of the Presidency Commission and giving instructions for collecting the Income Tax:—

No. 402.

Ld 24th August 1860
Ent. 27th do

Alter Also Jeweis Vol 2