M.R.O. 14—10,000—21-4-32.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1487 3	Press ~~Mis.~~
Dated 1 – 9 —	18 60.

Not to be folded or roughly handled

No. 3. **PROCEEDINGS OF THE MADRAS GOVERNMENT.**

Dated 1st September 1860, No. 1,487.

1. The Governor in Council considers it necessary to draw the attention of the Board of Revenue to two Notifications on the subject of the Income tax, which appear at pages 301 and 306 of the "Krishna District Gazette" of the 25th August.

2. From the former of these notices it is seen that certain Tahsíldárs have, without any legal authority, compelled Merchants and others to produce their accounts, for the purpose of enabling the Tahsíldárs to draw up the estimate called for in Government Order of 4th July, No. 1,104, as to the probable yield of the Income tax. The Collector properly informs Tahsíldárs and all other persons that this was unauthorized and contrary to Order.

3. The second Notification is the reply of the Collector to a petition on the subject of the Income tax from some Merchants of Juggiapettah. The general purport and tone of the reply are sound and judicious; but in one important point the Collector has fallen into mistake. He tells the Petitioners that though their accounts are not required at present, they will be called for when the Assessors are appointed. This is entirely erroneous; and it is to be regretted that the Collector had not more carefully studied the Act. No person can be called upon under that enactment to produce his accounts; he may do so of his own accord, but it cannot be required of him.

4. These two instances show the necessity of the clear and emphatic explanations on this point, contained in the Instructions received from the Government of India, and communicated to the Board in the Order of 24th ultimo, No. 1,433. It is seen that even Superior Officers are not careful to make themselves acquainted with the new law which they have to administer; while the Subordinates in ignorant officiousness, for it is not necessary to suppose a bad motive, at once rush into the very course which the Supreme Government so greatly deprecates, and has done all in its power to prevent. If this illegal compulsion is exercised on the mere call for a general statement, which ought to have been prepared without any application whatever to private individuals, it is easy to see how much oppression and extortion may be expected in the actual assessment and collection of the tax, unless such proceedings are promptly checked.

5. The Board of Revenue will call the special attention of all Collectors to this point. They will also be requested to draw up a brief summary of the means enacted for the assessment of the tax, dwelling particularly on the absence of any power to compel the production of accounts; and this summary should be translated and published in the vernacular, in every District Gazette, and otherwise made as generally known as possible.

6. The Board will also inform Collectors that in the event of Civil actions based on acts of Revenue Officers done in breach of the provisions of the Act, the Government will leave the offending Officers to bear the consequence.

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

Rev Dept

No 1487

Proceedings of the Madras Government
Under date the 1st September 1860.

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12 Copies
Board of Revenue. Sept 15th

Notifications on Kistna
District Gazette relating
to the Income Tax.

Revenue 1860 Departt.
Pro: of Govt for September.

No 1487.

Pro: of the Madras Govt.
Dt 1st September 1860.

Notifications in the
Kristna District Gazette
of 25th August on the subject
of the Income Tax, noticed.

No 3.