Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1558	Press Mis.
146-147	
Dated 16-9-22	1860.

Not to be folded or roughly handled

No. 146. *PROCEEDINGS OF THE MADRAS GOVERNMENT.*

Dated 10th September 1860, No. 1,557.

1. When the Income tax, License tax, and Tobacco tax, were approved by the Government of India, it was a part of the general plan that the Muhtarafah and Veesabuddy taxes in this Presidency should be abolished. The abolishing clause is contained in the License tax bill, which has not yet been passed into law; while the Income tax bill has been enacted, and measures have already been taken in order to bringing it into operation.

2. It would be felt as a hardship by persons already paying the Muhtarafah and Veesabuddy if they were called on to pay a further special tax; and the Government, acting on what they believe to be the intention of the Government of India, resolve to direct that the payment of Income tax shall, *pro-tanto*, exempt parties from the payment of the Muhtarafah and Veesabuddy taxes. That it is to say, where the amount payable to these taxes by any individual falls below the amount assessable on him on account of the Income tax, no demand shall be made for the former; and where the amount payable to these two taxes by any person exceeds that assessed on him for the Income tax, the payments for the latter shall be taken in diminution of the sums payable to the former.

3. The Board of Revenue to whom a copy of this Resolution will be furnished will be requested to issue the necessary instructions for giving effect to it. The purport of it should be made public without delay, especially in Bellary and Cuddapah.

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

Ordered that the following letter be despatched.

No. 147. From J. D. BOURDILLON, Esq., Secretary to the Government of Fort St. George, to W. GREY, Esq., Secretary to the Government of India, dated 10th September 1860, No. 1,558:—

SIR,

1. The Government of India are aware that the Muhtarafah taxes are levied in most Districts of this Presidency, and the Veesabuddy in Bellary and Cuddapah. Conjointly with the imposition of the new taxes it was intended to remove the Muhtarafah and Veesabuddy taxes which do not exist in any other part of India; but the Bill for the "Licensing of Arts, Trades "and Professions" containing the provision to that effect has not yet been passed into law, though the Income tax is already in force.

2. Measures are about to be immediately taken for assessing the Income tax but it will doubtless be felt as a great hardship by parties already paying the Muhtarafah and Veesabuddy taxes to be called on to pay a further special tax. This Government therefore acting on what they believe to be the intention of the Government of India, have deemed it proper to direct that the payment of Income tax shall *pro-tanto* exempt from the payment of the Muhtarafah and Veesabuddy taxes. That is to say, where the amount payable to these taxes by any individual falls below the amount assessable on him on account of the Income tax, no demand shall be made on him for the former and where the amount payable to those two taxes by any person exceeds that assessed on him for the Income tax, the payment for the latter shall be taken in diminution of the sums payable for the former.

3. The Government trust that this proceeding will be approved by the Government of India. In all probability the License Bill may become law before the Income tax comes to be actually collected, but it has been thought expedient to prevent the irritation which woues certainly have been produced during the preliminary processes, unless this point has been settled.

Rev Dept

N 1557.

Proceedings of the Madras Government
Under date the 10 September 1860.

When the Income tax, license tax, and Tobacco tax, were approved by the Govt. of India, it was a part of the general plan that the Mulkharaf-ah and Vesaprade taxes in this Presidency should be abolished. The abolishing clause is contained in the License tax bill, which has not yet been passed into law, while the Income tax bill has been enacted, and measures have already been taken in order to bring in

into operation.

It would ~~not~~ be felt as a hardship by persons already paying the Muhtarafah and Visapadi if they were called on to pay a further special tax, and the Govt., acting on what they believe to be the intention of the Govt. of India, resolve to direct that the payment of Income tax shall, pro-tanto, exempt parties from the payment of the Muhtarafah and Visapadi taxes. That where is to say, the amount payable to these taxes by any individual falls

falls below the amount assessable on him on account of the Income tax, no demand shall be made ~~on~~ him for the former, and where the amounts payable to these two taxes by any person exceeds that assessed on him for the Income tax, the payments for the latter shall be taken in diminution of the sums payable to the former.

3 The Board of Revenue to whom a copy of this resolution will be furnished will be requested to issue the necessary instructions

instructions for giving
effect to it The purport
of it should be made
public without delay,
especially in Bellary
and Cuddapah —

[signature]

2 Copies to
Board of Revenue Dispt 11
4 — Income Tax Comrs 4
for inform —

Bill for licensing Arts,
Trades and Professions.

Immediate

Rev. Dept
5

No 1558

To W Grey Esqre
Secretary to the Government
of India

Sir,

1 The Government of
India are aware that the
Mahtursha taxes are levied
in most Districts of this
Presidency, and the Viscapatam
in Bellary and Cuddapah
conjointly with the imposition
of the New taxes it was in-
tended to remove the Mahtur-
-sha and Viscapatam taxes
which do not exist in any
other part of India, but the
Bill for the "Licensing of Arts
Trades and Professions" con-
-taining the provisions to that
effect has not yet been passed
into Law, though the Income
tax is already in force.

2 Measures are about
to be immediately taken
assessing the Income tax

Copies
Dispt 11

Shall be circulated
in the Presidency

[signature]

[signature]

but it will doubtless be felt as a great hardship by parties already paying the Mahtaraffah and Visaparah Tayer to be called on to pay a further & special tay. This Government therefore deeming, on what they believe to be the intention of the Government of India, have deemed it proper to direct that the payment of Income tay shall pro-tanto exempt from the payment of the Mahtaraffah and Visaparah tayes. That is to say, where the amount payable to these tayes by any individual falls below the amount assessable on him on account of the Income tay, no demand shall be made on him for the former and where the amount payable to those two tayes by any person on him assessed exceeds that for the payment of the Income tay, the latter shall be taken in diminution of the sums payable for the former.

The Government trust

that this proceeding will be approved by the Government of India. In all probability the License Bill may become law before the Income tay comes to be actually collected, but it has been thought expedient to prevent the irritation which would certainly have been produced during the preliminary proceedings, unless this point had been settled.

Fort St. Geo: 10 Sept. 1860.

To.
Govt of India.
Bill for licensing Arts
Trades and Professions.

No 1457.

Revenue 1860 Upland.
Proj of Govt for 1860.

No 1538

To
The Secretary to the
Govt of India.
Fort William.

Dated 9th December 1860.

From Govt of India
Cir 2258 no Rev 16 Oct 1860
No 1857.

Reporting the completion
of the translation of the
Bill for licensing Arts
Trades & Professions
& requesting
that it may be laid
before the Legislative
Council.

Revenue 1860 Departt.
Pro: of Govt for September

No. 1557.

Pro: of the Madras Govt
D/10th September 1860.

From Govt of Sudn 5th Octr/60
No 2258. in Pro: 16th Octr No. 1887

Directing that the
payment of Income tax
shall, pro-tanto exempt
parties from the payment
of Muhtasafah & Veesabuddy
taxes.

No. 146 & 147.

With Letter & Fort St. Geo.
dated 10 Sept. 1860 & No 1558.