M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1695 Press
~~Mis.~~

425. 426

Dated 24 — 9 — 1869.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
24th September 1860.

No. 425. Read the following Proceedings of the Board of Revenue, dated 11th September 1860, No. 4,123 :—

Read the following letter from JAMES INNES MINCHIN, Esq., Acting Collector of Kurnool, to J. D. SIM, Esq., Secretary to the Board of Reveuue, Fort Saint George, dated Kurnool, 4th September 1860, No. 141 :—

SIR,

1. I have the honor to forward the accompanying estimate of the probable amount to be realised by the Income Tax in each Táluq of this District, as called for in the Board's Circular No. 3,359, of the 23rd July last.

2. I beg to request the instructions of the Board on the following point:

3. In the Táluq of Pattikonda transferred from Bellary District, and in the Táluqs of Kambam, Dúpád, and Koilkuntla transferred from Cuddapah, Veesabuddy has hitherto been collected under Regulation IV of 1818.

4. In the four original Táluqs of the Kurnool District, a Veesabuddy has also been collected, but not according to the provisions of the above Regulation, which were not made applicable to Kurnool. In these Táluqs a Tax has been collected from traders, according to the practice, and much according to the amounts levied during the Mussulman Government. It has been in effect an Income Tax, but imposed indiscriminately, and without any attempt at scrutiny into Incomes ; some have paid far too much, and others less than their due.

5. The total amount of taxation thus collected from traders throughout the District is Rupees 32,219, and it will be seen that the estimated amount of the Income Tax without including the one per cent. for local purposes is Rupees 45,439. The increase is chiefly accounted for by Officials and Pensioners coming under the scope of the Income Tax, as well as traders.

6. Regulation IV of 1818 has not been repealed by Act 32 of 1860 for imposing Duties on Profits of all kinds. The Veesabuddy is, however, simply an Income Tax on traders, of a very onerous description, and I presume that it could not have been the intention of the Legislature that the traders of the Ceded Districts should be subjected to a double Income Tax under Regulation IV of 1818 and the recent Act.

7. The taxation on traders in the original Kurnool Táluqs, which has hitherto been imposed solely according to custom, will of course merge naturally into the new Income Tax, and a judicious application of the recent Act may rectify many existing injustices, and ought not to be attended with much difficulty.

8. The selection of Officers to carry out this delicate task is, however, a point of the highest importance, and I am glad to be able to name two Officers in the District who I consider perfectly qualified for the duty.

9. I beg to recommend for the sanction of Government that 1st Class Deputy Collector Mr. Jellicoe may exercise the powers specified in Section XXIII of the Act for the Táluqs of Kambam and Dúpád.

10. I consider also that I may safely entrust the powers under Section XXII to 4th Class Deputy Collector D. Timmappa, for the Assessment of Profits in the town of Kurnool.

11. For the rest of the District, I trust that the Government will appoint a separate Deputy Collector, and as the first point requisite in the selection of such an Officer is known integrity, I trust I may be permitted to bring to the notice of the Board and Government, a public servant whom I can with confidence name for the delicate post.

12. A Sudarsana Ráu, the present Sarishtadár of the Cuddapah District, has been known to me for some years, and I never knew a Native whose conduct was more scrupulously correct, or who had a keener sense of honour. He possesses the usual business habits of his class, but I have that confidence in his rectitude, that I have hopes if the Government would favor me with his services for this District, that the new taxation can be imposed not only without difficutly, but I trust ever without one injustice.

Proceedings of the Madras Government, Revenue Department, 24th September 1860.

1. Submitted to Government with reference to their Order dated 4th July 1860, Revenue Department, No. 1,104.

2. The Board request instructions regarding the Veesabuddy Tax.

3. If Mr. Minchin's estimate proves nearly correct, the Board do not consider that the appointment of another Deputy Collector will be necessary.

(A true Extract and Copy.)

(Signed) J. D. SIM, *Secretary.*

No. 426. ORDER THEREON, 24th September 1860, No. 1,695.

1. The Board have already, in the Order of 10th instant, No. 1,557, been furnished with instructions as to the treatment of the Mohturfa and Veesabuddy Taxes in connection with the Income Tax. That Order will apply also to the Veesabuddy described by Mr. Minchin, in paragraph 4 of his letter, as levied in Kurnool proper.

2. The Government agree with the Board that the ordinary District Establishments of Kurnool will be competent to deal with the Assessment and Collection of the Income tax.

(Signed) J. D. BOURDILLON,

Secretary to Government.

No. 4,123.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th September 1860.

Read the following letter from J. I. MINCHIN, Esq., Acting Collector of Kurnool, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated 4th September 1860, No. 141 :—

1. I have the honor to forward the accompanying Estimate of the probable amount to be realised by the Income tax in each Taluq of this district, as called for in the Board's Circular No. 3,359 of the 23rd July last.

2. I beg to request the instructions of the Board on the following point.

3. In the Taluq of Pattikonda transferred from Bellary District, and in the Taluqs of Cumbum, Dupad and Coilkoontla transferred from Cuddapah, Veesabuddy has hitherto been collected under Regulation IV of 1818.

4. In the four original Taluqs of the Kurnool District, a Veesabuddy has also been collected, but not according to the provisions of the above Regulation, which were not made applicable to Kurnool. In these Taluqs a tax has been collected from traders according to the practice, and much according to the amounts levied during the Mussulman Government. It has been in effect an Income tax, but imposed indiscriminately, and without any attempt at scrutiny into incomes; some have paid far too much, and others less than their due.

5. The total amount of taxation thus collected from traders throughout the District is Rupees 32,219, and it will be seen that the estimated amount of the Income tax without including the one per cent. for local purposes is Rupees 43,439. The increase is chiefly accounted for by Officials and Pensioners coming under the scope of the Income tax as well as traders.

6. Regulation IV of 1818 has not been repealed by Act XXXII of 1860 for imposing duties on profits of all kinds. The Veesabuddy is however simply an Income tax on traders of a very onerous description, and I presume that it could not have been the intention of the Legislature that the traders of the Ceded Districts should be subjected to a double Income tax under Regulation IV of 1818, and the recent Act.

7. The taxation on traders in the original Kurnool Taluqs which has hitherto been imposed solely according to custom, will of course merge naturally into the new Income tax, and a judicious application of the recent Act may rectify many existing injustices, and ought not to be attended with much difficulty.

8. The selection of Officers to carry out this delicate task is however a point of the highest importance, and I am glad to be able to name two Officers in the District who I consider perfectly qualified for the duty.

9. I beg to recommend for the sanction of Government that 1st Class Deputy Collector Mr. Jellicoe may exercise the powers specified in Section 23 of the Act for the Taluqs of Cumbum and Dupad.

10. I consider also that I may safely entrust the powers under Section 22 to 4th Class Deputy Collector, D. Timmapah, for the assessment of profits in the Town of Kurnool.

11. For the rest of the District, I trust the Government will appoint a separate Deputy Collector, and as the first point requisite in the selection of such an Officer is known integrity, I trust I may be permitted to bring to the notice of the Board and Government, a public servant whom I can with confidence name for the delicate post.

12. A. Sadarsava Row, the present Sheristadar of the Cuddapah District, has been known to me for some years, and I never knew a native whose conduct was more scrupulously correct, or who had a keener sense of honor. He possesses the usual business habits of his class, but I have that confidence in his rectitude, that I have hopes if the Government would favor me with his services for this District, that the new taxation can be imposed not only without difficulty, but I trust even without one injustice.

ENCLOSURE No. 1.

ESTIMATE of Income tax to be realised in the District of Kurnool in 1860.

Number.	Names of Taluqs.	At 2 per cent.				At 3 per cent.				Total.				Local Fund at 1 per cent.				Total amount.			
		Persons.	Amount.			Persons.	Amount.			Persons.	Amount.			Persons.	Amount.						
			R.	A.	P.		R.	A.	P.		R.	A.	P.		R.	A.	P.	R.	A.	P.	
1	Puttikonda	356	1,715	0	0	108	2,508	0	0	464	4,223	0	0	108	836	0	0	5,059	0	0	
2	Ravalakotta	105	767	10	7	48	1,115	7	9	153	1,883	2	4	48	371	13	3	2,254	15	7	
3	Nundicootcoor	214	1,113	12	8	22	377	7	6	236	1,491	4	2	22	125	13	2	1,617	1	4	
4	Nandial	399	2,071	4	4	30	645	0	0	429	2,716	4	4	30	215	0	0	2,931	4	4	
5	Koilcoontla	664	4,791	10	4	91	1,656	10	11	755	6,448	5	3	91	552	3	7	7,000	8	10	
6	Sirwell	353	1,968	0	0	24	406	8	0	377	2,374	8	0	24	135	8	0	2,510	0	0	
7	Cumbum	137	722	0	0	92	1,863	0	0	229	2,585	0	0	92	621	0	0	3,206	0	0	
8	Dupad	143	772	0	0	16	258	0	0	159	1,030	0	0	16	86	0	0	1,116	0	0	
9	Kurnool Town	46	389	8	0	188	8,283	12	0	234	8,673	4	0	188	2,761	4	0	11,434	8	0	
	Total.....	2,417	14,310	13	11	619	17,113	14	2	3,036	31,424	12	1	619	5,704	10	0	37,129	6	1	
1	Khandan and other pensioners including Yeomiadars	69	482	14	10	69	3,965	1	4	138	4,448	0	2	69	1,321	11	2	5,769	11	4	
2	Revenue Establishment	34	295	11	0	30	1,924	11	0	64	2,220	6	0	30	641	9	0	2,861	15	0	
3	Revenue private income	3	11	0	0	4	121	4	5	7	132	4	5	4	40	6	6	172	10	11	
4	Judicial Establishment	9	59	6	5	13	1,348	12	1	22	1,408	2	6	13	449	9	4	1,857	11	10	
5	Public Works Department	19	133	15	0	11	713	10	9	30	847	9	9	11	237	14	3	1,085	8	0	
6	Irrigation and Canal Company	44	250	9	0	42	2,707	12	10	86	2,958	5	10	42	902	9	7	3,860	15	5	
	Total.....	178	1,233	8	3	169	10,781	4	5	347	12,014	12	8	169	3,593	11	10	15,608	8	6	
	Grand Total.....	2,595	15,544	6	2	788	27,895	2	7	3,383	43,439	8	9	788	9,298	5	10	52,737	14	7	

(Signed) J. I. MINCHIN, *Acting Collector.*

In Cons, 12th July 1860, No. 3,403.

1. Submitted to Government with reference to their Order dated 4th July 1860, Revenue Department, No. 1,104.

2. The Board request instructions regarding the Veesabuddy tax.

3. If Mr. Minchin's Estimate proves nearly correct, the Board do not consider that the appointment of another Deputy Collector will be necessary.

(True Copies and Extract.)

(Signed) J. D. SIM,
Secretary.

To J. D. Bourdillon, Esq., Secretary to Government, R. D.
" F. Cushington, Esq., Acting Accountant General.

Copy to J. I. Minchin, Esq., Acting Collector of Kurnool.

Exd. J. Wright.

Rev = 1860 Depart.

N° 1934.

425-426

24-9-60

Proceedings of the Board of Revenue.

Dated 11th
Desp. 11
Rec'd 12th } September 1860.

N° 4123

Submitting a letter from the Ag Collector of Kurnool relative to the probable amount to be realized by the Income Tax.

4th July 1860 Nos 42-43.
Y.A.

(12)
Rev. 1860 Dept.
Pro: of Govt. for Sept.
Proceedings of the
Board of Revenue

Dated 11th Sept. 1860
Disp. 11 Do
Rec'd 12th Do
E.1.

No. 4123.

Submitting a letter
from the Actg. Collector
of Rumool relative
to the probable Amount
to be realized by the
Income Tax.

No. 1695. 24th Sept.
With an order

No. 1695

The Board have al-
-ready, in the order of 10 Instan
No 1557 been furnished, with the
instructions as to the treatment
of the Muchlarapak and Vee
-sabaddy Sayes in connection
with the Income tax. That
order will apply also to the
Vessabaddy described by Mr
Minchin, in Para 4 of his
letter, as levied in Rumool
proper.

2 The Government agree
with the Board, that the ordinary
District Establishments of Rum
-mool will be competent to deal
with the Assessment and Col
-lection of the Income tax.

Fort St. Geo:
24th Sept. 1860
12 Copies - Board of Revenue Disp. 25
5 " Income Tax Commissioners "

(( ))

No 425 & 426.

12th September 1860