1454/R.H./89

M.R.O. 14—10,000—21-4-22

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1791 Press / Mis.

80-81

Dated 4—10— 1869.

***Not to be folded or roughly handled***

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

No. 80. Read the following Proceedings of the Board of Revenue, dated 21st September 1860, No. 4,290 :—

Read the following letter from A. HATHAWAY, Esq., Collector of Bellary, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Bellary, 8th September 1860, No. 164 :—

SIR,

1. In reply to the Circular Proceedings of the Board of Revenue, No. 3,359, of the 23rd July last, calling for (with reference to the Orders of Government, dated 4th idem, No. 1,104) an early report of the number of persons likely to be found in this District liable to Income tax, I have the honor to enclose a Statement showing the estimated amount of Income tax leviable in this District, founded on the leading provisions of the Act as explained from paragraphs 3 to 6 of the Circular under reply. It embraces also the incomes of Religious Institutions ; which the Local Government are empowered to exempt, if they think fit.

2. To render this Estimate as correct as possible, I obtained the necessary information from the several Departments in this District.

3. The Visabadi tax, imposed on merchants under the provisions of Regulation IV of 1818, at 10 per cent. on the aggregate amount of their profits, amounted for Fasli 1269, to Rupees 85,130 on 8,887 individuals. This tax has been levied in the Ceded Districts ever since the passing of the above Regulation. In estimating the Income tax chargeable on these merchants, I have assumed an increased amount of profit, as it is possible that some of the merchants have underrated their actual profits.

| *Rs.* | |
|---|---|
| 49,450 | *of persons whose supposed income is below* 200 *Rupees.* |
| 35,680 | *Do. do. above* 200 *Rupees.* |
| 85,130 | *Total.* |

4. The tax of Bagarvisabadi levied on professions in this District, amounted for Fasli 1269 to Rupees 1,12,766 on 30,230 individuals. The contributors of this tax, are for the most part poor, deriving a profit of less than 200 Rupees. A few persons, whose profit exceeded that amount, have been included in the accompanying Estimate.

5. As these two taxes will be abolished if the proposed Bill for the Licensing of Arts, Trades and Professions be passed ; considerable reduction of Revenue may be expected in this District under these two heads.

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1. Submitted for the information of Government with reference to paragraph 2 of their Order dated 4th July 1860, Revenue Department, No. 1,104.

2. The Collector is requested to state whether he will require any and if so, what extra Establishment.

(A true Extract and Copy.)

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

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

No. 81. ORDER THEREON, 4th October 1860, No. 1,791.

Ordered to be recorded.

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

R. Rs. for 41 July 1860. Ex 42-48.

(10)

Rec. 1860 Lieutenant
Sec. of Gov for Gov. 20/15
Proceedings of the Board
of Revenue
Dated 21st.
Desp. 21 } September 1860
Rec. 22nd

Encl. No 4290

Submitting for information a letter from the Collector of Bellary forwarding a statement shewing the Estimated amount of Income Tax leviable in his District.

No 4291.

Recorded.
4 October 1860

No 80 & 81.

Q 24 September. 0827

No 1791
Ordered to be recorded