M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1915 — Press ~~Mis.~~

333-334

Dated 19 — 10 — 1860.

Not to be folded or roughly handled

No. 333. Read the following letter from E. F. HARRISON, Esq., Sub-Treasurer and Collector of Income Tax, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Madras, 15th October 1860, No. 654:—

SIR,

1. With reference to the Order of Government of the 31st August last, No. 1,484, under which I was directed to furnish a list of the Establishment I should require to enable me to carry on the duties of the Office of Collector of the Income tax for the Presidency Town; I have the honor to state, that it appeared to me impossible to form any reliable opinion as to he Establishment necessary, until the work of assessment should have made some little progress, and until I should have obtained precise information as to the duties that would devolve on me as Collector of the tax. On the latter point, I had hoped to have obtained all necessary information in personal communication with the Commissioners; I find, however, that doubt is entertained as to the relation in which the Collector stands to the Commissioners, and I have the honor to request that I may be favored with instructions on the subject.

2. It appeared to me on examining the Act, that the entire management of the tax as regards the collection as well as the assessment is vested in the Commissioners, it is under their authority alone, that Warrants for Distraint can be issued, and, as the Collector of the tax as distinguished from the Collector of Land Revenue, is no where mentioned in the Act, I concluded that I was to act in all matters connected with the collection of the tax, under the authority and on the responsibility of the Income tax Commissioners, and that the immediate management of all details connected with the processes of Distraint, &c., would devolve upon me as the Collector. Under the above view, my duties would appear to be as follows:—

(1.) On receipt of the Assessor's duplicate assessments, to open a series of appropriate books, showing the quarterly demand, collections and balance from every person assessed.

(2.) To keep proper accounts of all sums brought to the Treasury, and to grant receipts for the same, or in case of persons assessed by letters, to grant the acknowledgment referred to in the Act, and which would be exchanged for a receipt to be given by the Commissioners.

(3.) After the day fixed for the payment of the duty, to cause Bills to be made out for all instalments of the duty which might be unpaid, and to send these out by Bill-Collectors, who would be instructed to make a simple demand for the tax.

(4.) All sums not paid on demand as above, to be reported to the Commissioners, and their authority obtained for the issue of Distress Warrants, and the further steps prescribed by the Act.

No. 334. ORDER THEREON, 19th October 1860, No. 1,915.

This letter will be referred to the Income Tax Commissioners for their early opinion on the question raised by Mr. Harrison.

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

would be exchanged for a receipt to be given by the Commissioners.

3d After the day fixed for the payment of the Duty, to cause bills to be made out for all arrearages of the Duty which might be unpaid, and to cause these and by Bill Collectors, who would be instructed to make a simple demand for the Tax.

4th All sums not paid on demand as above, to be reported to the Commissioners, and their authority obtained for the issue of distress warrants, and the further steps prescribed by the Act.

I have the honor to be

Sir

Your most Obdt. Servant.

Thos Watkins

Sub Treasurer &
Collector of the Income Tax.

Mr Harrison says that he doubts is entertaining viz - It may be as well for him to refer this letter to the Comms for their consideration on the Evidence received on it -

J.A.H. Dec 7

N. 31 August 60 N. 402.

1860. Revenue Depart.
Proof Govt for October.
N. 2276.

From
The Sub Treasurer &
Collector of Income
Tax.

To
The Secretary to
Govt. Rev. Dept.

No. 654.
No.

Dated 15.
Rec'd. } Oct. 1860.

William Order
states with reference
to the order of Govt.
No. 1254 of the 31st
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of Income Tax &c &c

Sept 15th 1860.

N. 333 & 334.

Oct 18 October N. 18 5

N. 1915 1915

This letter will be re-
ferred to the Income Tax Commis-
sioners for their early opinion on
the question raised by Mr. Harrison.

Fort St. George
19th Oct. 1860.

Let it be immediate -

To
The President
Income Tax Commrs.

Dis. Pc. 19