M.R.O. 14—10,000—21-1-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2056 Press Mis.

85-86

Dated 6-11- 1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 6th November 1860.

No. 85. Read the following letter from ARTHUR HALL, Esq., President to the Income Tax Commission, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Madras, 23rd October 1860, No. 16:—

SIR,

1. In reference to the Order of Government, No. 1,915, dated 19th October 1860, passed on a letter from the Sub-Treasurer relative to his duties as the Officer appointed to collect the Income tax in the town of Madras, I have the honor to state that the Commissioners consider that Act XXXII of 1860 imperfectly defines the extent of the powers with which it was intended to invest this Officer, especially in regard to the realization of arrears of the tax, by distraint or attachment.

2. Section 160 Part XVII of the Act, provides, that, when an instalment of the tax is not paid on the day when it fell due, the Collecting Officer shall proceed to recover it either by distress and sale of moveable, or by attachment, and sale of the immovable property of the defaulter.

3. In the next Section (161), Rules are laid down for observance in the seizure and sale of movable property, and the first one is, that the Collector or Commissioners shall employ a Destraining Officer, and shall furnish him with a demand in writing, signed "by the Collector, "or Commissioners, or by *some Officer*, employed by him in that behalf."

4. Other Rules and provisions follow, in which frequent allusion is made to the Collector or Commissioners, but nothing is said about a Collecting Officer.

5. Assuming therefore, that the word Collector, when used throughout Part XVII of the Act, bears the meaning given to it by Clause 8, Section 248, Part XXI, it follows that the whole proceedings connected with the troublesome process of realizing arrears of Income tax, in the town of Madras, will *devolve* upon the Commissioners, independently of the Collecting Officer, whose duties would thus cease, when he had reported to the Commissioners the default of payment.

6. The Commissioners are at a loss to understand, what was intended by Section 160 of Part XVII, superseded as it is by the course laid down in the Rules, and subsequent Sections of the same part.

7. The Commissioners approve of the view taken by Mr. Harrison, of the extent of the duties which should be performed by him, but as the wording of Part XVII is contradictory, and obscure, they cannot say, that they are satisfied that it is the course which was contemplated by the framers of the Law, as regards the recovery of arrears of Income tax.

No. 86. ORDER THEREON, 6th November 1860, No. 2,056.

1. In the Order of the 31st August 1860, No. 1,484 the Government requested Mr. Harrison appointed Collector of the Income tax at the Presidency to state the Establishment required to carry on the duties of his Office. Mr. Harrison represented that he could not form any definite opinion on the subject until the work of assessment had progressed a little, and until he should be accurately informed as to the value and extent of his duties. He entertained doubts as to the relation in which he, as Collector of the Income tax, stood with the Commissioners, and requested instructions on the subject. Assuming that he was to act in all matters connected with the collection of the tax under the authority and on the responsibility of the Commissioners and that the immediate management of all details connected with the processes of distraint &c., would devolve on him, he assumed that his duties would 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 acknowledgement referred to in the Act, and which would be exchanged for a receipt to be given by the Commissioners.

to recover it either by distress and sale of moveable, or by attachment and sale of the immoveable property of the Defaulter.-

3 In the next Section, 161, rules are laid down for observance in the seizure and sale of moveable property, and the first one is, that the Collector or Commissioners shall employ a Destraining Officer, and shall furnish him with a demand in writing, signed by the Collector, or Commissioners, or by some Officer employed by him on that behalf.-

4 Other Rules and Provisions follow, in which frequent allusion is made to the Collector or Commissioners, but nothing is said about a Collecting Officer.-

5 Assuming therefore, that the word Collector, when used throughout Part XVII of the Act, bears the meaning given to it by Clause 8 Section 248 Part XXI, it follows that the whole proceedings connected with the troublesome process of realizing arrears of Income Tax, in the Town of Madras, will devolve upon the Commissioners, independently of the Collecting Officer, whose duties would thus cease when he had reported to the Commissioners the default of payment.

6 The Commissioners are at a loss to understand, what was intended by Section 160 of Part XVII superseded as it is by the course laid down in the Rules, and subsequent Sections of the same part.-

7 The Commissioners approve of the views taken by Mr. Harrison of the extent of the duties which should be performed by him, but as the wording of Part XVII is contradictory, and obscure, they cannot say, that they are satisfied that it is the course which was contemplated by the Framers of the Law, as regards the recovery of arrears of Income Tax.-

I have the honor to be
Sir,
Your most Obedient Servant
Arthur Hall
President to the Income Tax
Commission.-

R- 19th October 1860 No 4 1915.
31 Aug 1st - 402
6Q

Revd 1860 Sept 0th
Proc. of Govt No for Govr
2358

From

Arthur Hall Esqre
President of the Income
Tax Commission

To

J. D. Bourdillon Esqre
Secy to Govt Rev. Dept

Dated 23rd
Recd 23 } October 60
No 2056. & 2100 No 16

Considers with reference to Order of Govt No 1915 of 19th inst that the Act No XXXII of 1860 imperfectly defines the extent of power intended to invest the officer appointed to collect Income Tax for the Town of Bombay. States that the Courts are at a loss to understand what is intended by Sec. 160 Part 17 supported by Rules & enlargement sections of the same part. Supposes the Course to be by Mr Harrison to state the extent of the duties which should be performed by him, and if they cannot say that it is the service contemplated by the Framers of the Law, as regards the recovery of the arrears of the Income Tax.—

1085.

220 Oct 60 R 26th

Rev. Dept

No 2056

Proceedings of the Madras Government
Under date the 6th November 1860.

Read again letter from the
Collector of the Income Tax dated
15th October 1860 etc etc and recorded
in Proceedings of October 19th 1860.

Read the letter following &c
from the Board of Rev to the Income
Tax Commissioner.

(Herewith 23d October 1860 No 16)

Have the honor with reference to order
of Govt No 1915 of 19th inst that the Debate
XXXII of 1860 in so far as they enjoin the extent
to which it is intended to invest the officer
appointed to collect Income Tax for the
Town of Madras, and state that the Comrs
are at a loss to understand what was in
tended by Sec 16 Part 17 enforced by the
subsequent Sections of the same part - Whether
the Course to be taken by Mr Harrison as to the
extent of the duties which should be performed
by him and states that they cannot say that it
is the course contemplated by the Framers
of the Law, as regards the recovery of the
arrears of the Income Tax.

Wm Ely

Ellis

R.

In the
order of the 31st August 1860
No 1184 the Govt requested Mr Harrison appointed
Collector of the Income Tax at the Presidency
state the establishment required
to carry on the duties of his
office. Mr Harrison ~~in his letter~~
of

of the 6 Collectors represented that it was impossible for him to he could not form any definite opinion on the subject as to the best to his investments may until the work of assessment had progressed a little and until he should be accurately informed as to the value and extent of his as to the duties. Involving which He entertained doubts as to the relation in which he, as Collector of the Income tax, stood with respect to the Commissioners, and requested instructions on the subject - Assuming that he was to act on 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 assessment &c would devolve on him, he assumed that his duties would be as follows.

1 On receipt of the Assessors duplicate assessments, to open

open a series of appropriate Books shewing 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 required by 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 them 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

by the Act.

2. Mr Harrison's letter was referred for the opinion of the Commissioners, and in their letter above recorded, the Comm[rs] after remarking that the duties of the Collectors as scattered over the different sections of the Act ~~are different of the various taxes by Law and to the extent of the duties which are to be performed by Law. The Commissioners to which will answer~~ ~~Mr Hall's letter to Mr~~ Harrison & inform him that with the exception of Articles to the duties pointed out by Law in para 2 of the letter of the 15 October which they consider to be more long & the proceedings connected with distrs are to be conducted under the direction of the Commissioners.

and that some inconsistency appears between the various provisions, signify their agreement in the view taken by Mr Harrison of his duties. This letter will be communicated to

to Mr Harrison for his information and guidance. The Government agree in the opinion expressed by that Gentleman and by the Commissioners, and they will only remark with reference to Article 4 in Para 2 of Mr Harrison's letter, that under the provisions of Part 7 of the Act, all proceedings of distress and sale must be conducted under the direct and special orders of the Commissioners.

2 Copies to the Collector of Income Tax Disp[t] 7
12 " President of Do Do Commissioners
3 " Special Comm[rs] of the Income Tax

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31st August 1860 No 4
19th Oct no No 333-334

Establishment & duties of Income Tax Collectors

Revenue 1860 Dept
Pro: of Govt for November

No 2056.

Pro: of the Madras Govt
Dy 6th Nov: 60.

102-107

Regarding the duties of the Collector of Income Tax at the Presidency.

No 85 & 86.