M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2238 Press
~~Mis.~~
442-443

Dated 24 — 11 — 1860.

Not to be folded or roughly handled

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

No. 442. Read the following Proceedings of the Board of Revenue, dated 17th November 1860, No. 5,370 :—

Read the following letter from G. THORNHILL, Esq., Acting Collector of Kistna District, to J. D. SIM, Esq., Secretary to the Board of Revenue, Madras, dated Goodevada, 9th November 1860, No. 1.

SIR,

1. With reference to the Board's Circular No. 4,895, dated 25th October, conveying the order of Government authorizing Collectors to delegate to their Covenanted Subordinates the powers defined in Section 23 of the Income Tax Act, and directing me to report the name of the Deputy Collector, whom I wish to be invested with powers under Section 23, I have the honor to request that my Treasury Deputy Collector S. Náráyana Aiyangár may be so empowered, and authorized to fix the assessments of the Town and Táluq of Bunder, as I shall be absent on Jamabundy for the next few months, and as it is very desirable that there should always be an Officer in authority at the head quarters of the District ; and at the same time, I strongly urge the necessity of allowing to the Deputy Collector a Clerk on 15 or 20 Rupees a month, to assist in the general duties of the office ; the assessment returns being of course opened and read by the Deputy Collector in person.

2. I beg to be informed whether the oaths taken by the Sub and Head Assistant Collectors before the Civil and Session Judge of Guntoor before they were authorized by Government to act under the Act are valid, or whether they should be repeated before me ? I shall as soon as I am informed on this point vest the Sub-Collector and Head Assistant with the powers with which I am entrusted under the Act, subject to my control and direction. I also solicit the Board's opinion as to whether the affirmation administered to Assessors by the Sub-Collector and Head Assistant are valid, or whether under Section 34 it is imperative on the Collector personally to administer them.

3. With reference to paragraph 3 of the Board's Proceedings dated 9th October, directing me to propose what further establishment I find necessary, I am still of opinion that the Sub-Collector and Head Assistant will require assistance and would recommend one Clerk each on Rupees 20 a month.

4. The Board will bear in mind that while the new scale of Huzúr Establishment has been introduced into this enlarged District, the old Táluq and Police arrangements still exist rendering the work very heavy, and making the necessity for assistance more urgent I will not entrust these Gumáshtas with the reading of returns, that duty should be performed by the Head of each Department after being duly sworn to secrecy.

	Rs.
* *Head Clerk*.....	75
Copyist.....	25
Do.	20

† 10*th October.*

5. I would propose, after deducting the 40 Rupees for the Sub Collector and Head Assistant to complete the 160 Rupees by making the appointments as shown in the margin.* Two Clerks were entertained on the date specified in the margin† on a salary of Rupees 60 and 20 respectively, and I propose allowing them their full salaries from the middle of this month when the returns will be coming in.

Ordered to be submitted to Government with the Board's recommendation that the employment of Deputy Collector Náráyana Aiyangár be sanctioned.

2. The employment of additional Establishment for Sub and Head Assistant Collectors has been already disallowed by Government, and the Board are not disposed to recommend that any extra servants be allowed to the Deputy Collector; but they see no objection to the Collector allowing to his subordinates a portion of the extra Establishment sanctioned for himself, at a cost of Rupees 160 per mensem, if he can provide himself with efficient servants out of the balance.

3. The question of the sufficiency of the oaths already taken by the Sub and Head Assistant Collectors the Board will refer for the decision of Government, with their opinion, that they are undoubtedly binding on the parties who took them before the Judge, and also that the affirmations taken before those Officers by the Assessors are good and sufficient.

(A true Extract and Copy.)

(Signed) W. HUDLESTON, *Acting Secretary.*

No. 443. ORDER THEREON, 24th November 1860, No. 2,238.

1. The Honorable the Governor in Council is of opinion that at an important place like Masulipatam, the Collector should himself carry out the Income Tax. He must therefore decline to confer powers under Section 23 of the Act on the Deputy Collector S. Náráyana Aiyangár; but the Collector may empower that Officer to exercise the powers mentioned in Section 22.

2. The Collector thinks that the Sub and Head Assistant Collectors will require assistance, and he recommends a Clerk for each on Rupees 20 a month. The Sub-Collector lives at Guntoor, and in reality has almost all the old Guntoor Collectorate with only a Sub-Collector's Establishment. He certainly will need some help, but the Government think that it would be better to employ a Gumáshta on a higher salary than that proposed by Mr. Thornhill; and they sanction the entertainment of one on Rupees (35) thirty-five a month. The Head Assistant lives at Bézwada, and cannot need a Clerk more than other Head Assistants at out-stations; the Government will leave it to the Collector to afford that Officer aid from time to time from his own servants as proposed by the Board of Revenue. The Establishment proposed by the Collector for himself at a cost of Rupees (120)* one hundred and twenty a month is sanctioned.

	RS.
* *Head Clerk*	75
Copyist	25
Do.	20
Total Rupees	120

3. Referring to paragraph 3 of the Board's Proceedings, the Government observe that the Act (Section 33) only requires that an oath of secrecy shall be taken before any proceedings are commenced. The Officers named have taken the oath in this way before persons competent to administer it, and this would seem sufficient.

(Signed) J. D. SIM,
Acting Secretary to Government.

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2 The employment of additional establishment for Sub and Head Assistant Collectors has been already disallowed by Government, and the Board are not disposed to recommend that any extra servants be allowed to the Deputy Collector; but they see no objection to the Collector allowing to his Subordinates a portion of the extra establishment sanctioned for himself, at a cost of Rupees 160 per mensem, if he can provide himself with efficient servants out of the balance.

3 The question of the sufficiency of the oaths already taken by the Sub and Hd Assistant Collectors the Board will refer for the decision of Government with their opinion, that they are undoubtedly binding on the parties who took them before the Judge, and also that the affirmations taken before those Officers by the Assessors are good and sufficient.

A true Extract & Copy

L. Hudleston.
Ag Secretary.

To J. D. Sim Esqr.
Ag Secretary to Govt
Revenue Deptt.

Note 1 - As an instance of the Collector himself carrying out the Act - I would bring to notice the case of Mr Ellis Collr of Kistna who in 1859 - 60 assessed the Income Tax in Guntoor under Sec 22 -

Govt have already decided against giving these powers to Collrs at or near the Collrs Station. There seems to be no reason for deviating from this rule in the present instance -

Note 2 - The last Collectorates of Guntoor & Kistna

Rev Dept.

3

No 2238.

Proceedings of the Madras Government
Under date the 24th November 1860
Read the following Pro.
of the Board of Revenue -

Submits letter from
Ag Collector Vizagapatam District
requesting that Dy Collector
Narasannapeta may be invested
with powers under section 23
of the Income tax Act and that
a small Establishment may
be allowed to him and to the
Sub and Head Assistant Colrs -
Refer with Boards' opinion for
decision the question of the Sufficiency of the Oaths taken
by the Sub and Head Assistant
Collectors -

(Received 17 Nov. 1860
No 5370).

The H. the Govr.
in C. is of opinion that at
an important place like
Vizagapatam, the Collector
should himself carry out
the Income tax. He must
therefore decline to confer
powers under section 23
of the Act on the Deputy
Collector S. Narayana
Aiyangar; but the Collector
may empower that officer
to exercise the powers
conferred in section 22.

2. The Collector

Clerk

Rev Dept. 1860 Dec 10
Rec'd from Govt for Report & Opinion
Proceedings of the
Board of Revenue
Dated 17th Nov 1860
Rec'd 19th do
No 5370.

Submitting with
Ag Collr's recommendation, Letter
from Dy Collr Vizagapatam District
reporting that Deputy Collr
Narasannapeta may be
empowered with powers
under section 23 and that
a small Establishment may
be allowed to him; referring
with their opinion for the
decision of Govt the question
of the sufficiency of the oaths
taken by the Sub & Head Assistant
Collrs.

No 2238. 24 Nov.

Ry Mr Rev. Dept.

No 2442.

R. 19th Octr 60 to Dy 329
Board's Proceedings of the 330
Board of Revenue
Dated 15th Nov 1860
Rec'd 19th do

R. Consn. No 1895 of
25 Octr 60 —

Read the following letter from the Ag Collector of Vizagapatam, dated 15th instant, reporting that Deputy Collector Narasannapeta may be empowered with powers under section 23, and that a small establishment may be allowed to him, and to the Sub and Head Assistant Collectors.

2. Refer with Board's opinion for decision the question of the sufficiency of the oaths taken by the Sub and Head Assistant Collectors.

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Sub. stations

× Head Clerk Rs 75
Copyist — " 25
do — " 20
Total Rs 120

Sub. stations; but the Govt will
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by the Board of Revenue.
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12 Copies
Board of Rev Mrs Cby Dist 24
Secy do 27
3. Accts Genl Ors
3. Civil Auditor Ors

Establishment under Collr of Kistna
Recruitment of Karnam Sup
in Kistna District

Revenue 1860 Separate
Pro: of Govt for Nov.

№ 2238.

Pro: of the Madras Govt.
Dy 24th November 1860
From Bd of Rev 29th May 60
№ 1392. in pro 28th June
1783

Passing orders on the Boards Proceedings submitting a letter from the Collector of Kistna Distt on the subject of investing Dy Collr Narayana Aiyangar with powers under Sec: 23 of the Income Tax Act. and regarding establishment.

№ 442 & 443.