M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2279 Press —Mis.—

520-521

Dated 30—11— 1869.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 30th November 1860.

No. 520. Read the following Proceedings of the Board of Revenue, dated 20th November 1860, No. 5,398 :—

Read the following letter from W. FISHER, Esq., Collector of North Canara, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Belikeri, 9th November 1860, No. 197 :—

SIR,

1. I have the honor to acknowledge receipt of Proceedings of the Board of Revenue, dated 25th October 1860, No. 4,895.

2. In reply, I beg to nominate Mr. John Ball, Deputy Collector in charge of the Treasury, as the Officer whom I should wish to vest with powers under Section 23. Being charged with the preparation of all accounts and returns, Income Tax deductions made from the pay of Government employés come under his inspection and management. Again, as being always at the Húzur station, I can avail myself of his assistance with regard to returns which I may be unable to decipher, for it appears that no ministerial servant is allowed to read returns.

3. Looking to the small amount of revenue likely to be realized in this District under the Income Tax Act, I am anxious to avoid expenditure on account of Establishment, as far as possible.

4. At present I can hardly judge of the amount of work likely to devolve on this Office with reference to the management of the Income Tax, but I think one confidential Writer on Rupees 100, and one Copyist on 20, will be sufficient. I propose a high rate of salary for a Head Clerk, as he must be well acquainted with English, Canarese and Hindustani, and able, if necessary, to take down depositions in those languages, and will be in charge of the record.

5. Under the orders of Government which accompanied the Board's Proceedings, the Head Assistant Collector will be invested with powers under Section 23, but I propose that with reference to the Táluqs under his charge, he should confine himself to the examination of returns, remarking thereon whether they are accepted or surcharged, and to what amount, leaving further process to me.

6. Returns would in this way be passed on to me at once, and any that he might be unable to decipher could also be sent under cover to me, and disposed of with the assistance of the Treasury Deputy Collector.

7. The amount to be levied once fixed, all further proceedings I propose to carry on in the Húzur Office with the assistance asked for.

8. The Assessors will not, I think, require any Establishment, but as much personal labor and responsibility is thrown upon them, and their duties, as Tahsíldárs, are now particularly heavy, I trust that the Board will commend their position to the consideration of Government, with a view to their being remunerated in proportion to the work performed by each.

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1. Ordered to be submitted to Government with the Board's recommendation that the Collector be authorized to entertain the Establishment proposed.

2. The Board understand that Government are unwilling to confer the extended powers conferred by Section 23 of the Act on Deputy Collectors in charge of Treasuries; and therefore recommend that the Collector be empowered to confer them on his second Deputy, if he thinks fit. This will not preclude him from delegating to Mr. Ball the powers contemplated by Section 22 of the Act.

3. From paragraph 5 the Collector would seem to confound the duties of the Assessor, who is the Tahsíldár of the Táluq, with that of making the assessment which devolves on the Covenanted Officers and Deputy Collectors. It does not appear that any good end will be attained by employing the Head Assistant Collector in the manner proposed, which is apparently that of testing the work of the Tahsíldárs; and as he will have to deal with the general abstract of assessments received from the Táluq Assessors as well as with the returns, the difficulty anticipated in paragraph 6 as to deciphering returns would probably be found in practice less formidable than is now thought. Moreover, the Board do not read the order of the Supreme

Circulated with Board's Proceedings, 23rd October 1860.

Government, dated 28th September 1860, communicated with the Government Proceedings of 18th October 1860, No. 1,900, Revenue Department, as applying to *Officers making assessments*, in regard to their subordinates who have taken the necessary oath of secrecy.

4. They, however, consider that even limited to Assessors who are named in it, the order will be found productive of great inconvenience and delay, and that any further extension of its operation will prove a serious hindrance in the way of carrying out the Act.

The remarks in the concluding paragraph, the Board will leave for the consideration of Government.

(A true Extract and Copy.)
(Signed) W. HUDLESTON, *Acting Secretary.*

No. 521. ORDER THEREON, 30th November 1860, No. 2,279.

	RS.
* *Head Clerk*	100
Copyist	20
	120

One hundred and twenty.

1. The Establishment* proposed by the Collector of North Canara on account of the Income Tax is sanctioned.

2. The Governor in Council does not deem it necessary to confer powers under Section 23 of the Act on Mr. J. Ball the Deputy Collector in charge of the Treasury; but he grants authority for those powers being conferred on the second Deputy Collector if the Collector wishes it. Mr. Fisher is at liberty to delegate to Mr. Ball the powers mentioned in Section 22.

3. The Government agree with the Board that the Collector is mistaken as to the duties to be performed by the Head Assistant Collector. If that Officer is qualified to be invested with powers under Section 23, he should exercise them in his own Táluqs, by making the assessment on the returns forwarded by the Assessors, that is the Tahsíldárs.

† *In Order of this Government, 18th October 1860, No.* 1,900.

4. They also concur with the Board that the Order of the Government of India of the 28th September† 1860 referred to by them is limited to Assessors.

5. The subject of the last paragraph of the Collector's letter cannot now be taken into consideration.

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

named in it. the order will be found productive of great inconvenience and delay. and that any further extension of its operation will prove a serious hindrance in the way of carrying out the Act.

The remarks in the concluding para. the Board will leave for the consideration of Government.

(A true Extract Copy)

L. Sutherland
Ag Secretary

To J. D. Sim. Esq.
Ag Secretary to Government
Revenue Department.

Note on Bd proc:

para 2 There seems no objection to giving the second Deputation (two or at most three) the extra powers of the Collr wishes it. The former Deputation does not need them, nor the similar ones, to whom they have been refused.

Collr's para 3. The Collr's plan seems to

Revenue Department

No. 2279.

Proceedings of the Madras Government
Under Date the 30th November 1860.

Read the following
Proceedings of the Board
of Revenue.

Submitting for decision certain questions bearing on the Income Tax Act in North Canara

Here under 20th November 1860 No. 5398

1. The establishment proposed by the Collector of North Canara on account of the Income tax is sanctioned.

2. The Govt will not deem it necessary to confer powers under Section 22nd of the Act on Mr. J. Ball the Deputy Collector in charge of the Treasury; but the grant of authority for those powers being conferred on the second Deputy Collector if the Collr wishes it.

Mr.

R. 18th Oct. to No 2934 / 298
Proceedings of the Board of Revenue
Dated 20th November 1860
Read 24th Do
No. 5398.

Submitting a letter from the Collector of Canara and the Board's Recommendation that the Collector be authorized to entertain the establishment proposed on account of the Income Tax.

No 2279. 30. Novr 1860.

Mr Fisher is at liberty to delegate to his Asst the powers mentioned in section 22.

3. The Govt agree with the Board that the Collector is mistaken as to the duties to be performed by the Head Assistant Collector. If that Officer is qualified to be invested with powers under section 23, he should exercise them in his own Talooqs, by making the assessment on the returns forwarded by the Aseepors, whether the Tahsildars.

4. They also concur with the Board that the Order of the Govt of India of the 28 Septr 1855 referred to by them is limited to Aseepors.

5. The subject of the last para of the Collr's letter cannot now be taken into consideration.

J. D. S

2 Copies
Board of Revenue Dispatches
1 " Revenue Dept
3 " Civil Auditor

In Pol Dept of Govt. for 18 Octr 1856 No 1930

Income Tax. South Canara

Revenue 1860 Sept 6
Pro: of Govt for Nov.

No 2279-

Pro: of the Madras Govt.
Dy 30 Nov 60.

No 520 & 521-

Sanctioning the establishment proposed by the Collr of North Canara on account of the Income tax, and declining to confer powers under section 23 of the act on Mr J. Ball Dy Collector in charge of the treasury-