M.R.O. 14—10,000—21-4-22.

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2300 Press ~~Mis.~~

27-29

Dated 4—12— 1860.

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

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

Read the following letters :—

No. 27. From Lord H. ULICK BROWNE, Under Secretary to the Government of India, Home Department (Revenue), to J. D. SIM, Esq., Acting Secretary to the Government of Fort Saint George, dated Fort William, 22nd November 1860, No. 2,639 :—

SIR,

In continuation of the communication under date the 20th ultimo, No. 2,390, I am directed by the Honorable the President in Council to forward for the information of the Honorable the Governor in Council copy of the correspondence marginally noted, relative to the use of the revised Income Tax Forms.

Letter No. 3,232, dated the 29th October, from the Government of Bengal.
Letter in reply, No. 2,124, dated the 2nd instant.
Telegram from President Income Tax, Bombay.
Reply thereto, dated the 2nd instant.

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From H. BELL, Esq., Under Secretary to the Government of Bengal, to W. GREY, Esq., Secretary to the Government of India, No. 3,232, dated 29th October 1860.

SIR,

1. With reference to the Extract from the Proceedings of the Government of India in the Home Department, No. 2,060, dated the 20th instant, I am desired to explain that the Income Tax Forms as originally prescribed have not been circulated in the Mufassal, as seems to be supposed in paragraph 1 of the Proceedings above referred to.

2. Perceiving the disquietude and misgivings which the Forms caused here at the Presidency, and feeling confident that the Governor General of India would immediately remedy the evil, (as has indeed been now done,) as soon as made aware of its existence, the Lieutenant Governor purposely delayed the circulation of the Forms in the Mufassal.

3. The Lieutenant Governor therefore proposes, if His Excellency in Council sees no objection, to circulate the revised Forms with no allusion to the others, as no one can imagine himself otherwise than greatly relieved by the change. If any person should ask for an old Form he can be furnished with one instead.

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From W. GREY, Esq., Secretary to the Government of India, to H. BELL, Esq., Under Secretary to the Government of Bengal, No. 2,124, dated 2nd November 1860.

SIR,

In reply to your letter dated the 29th ultimo, (received yesterday,) I am directed to inform you that the Governor General in Council, authorizes the circulation of the revised Income Tax Forms in the Mufassal as proposed by the Lieutenant Governor, the legal position of the case should however be explained to the Revenue Officers, and they should be in possession of the Forms accordingly to which returns can be legally demanded, in case it should be necessary in any instance to have recourse to them.

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Telegram from the President of Income Tax, Bombay, to W. GREY, Esq., Secretary to the Government of India.

Very few special notices have been as yet issued in Bombay. The revised Forms are so much more simple and practicable, that it would greatly facilitate matters if they were published in the *Gazette* as the prescribed legal Forms for Bombay. If both sets of Forms are used confusion will arise.

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Telegram from W. GREY, Esq., Secretary to the Government of India, to the President of Income Tax, Bombay, dated 2nd November 1860.

1. It is apprehended that under the Act there cannot be two differing sets of legal Forms. In the Mufassal Districts of Bombay the new Forms may be issued by themselves ; the Collectors being informed of the legal position of the case, and being furnished with copies of the legal Forms in case it should be necessary to use them.

the Government on that of the new Forms

2. In the Presidency town and suburbs the legal Forms should be served, and the optional use of the new Forms allowed. Please to communicate copy of this to the Government.

(True Copy.)

(Signed) H. U. BROWNE,
*Under Secy. to the Govt. of India.*

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No. 28. From Lord H. ULICK BROWNE, Under Secretary to the Government of India, Home Department (Revenue), to J. D. SIM, Esq., Acting Secretary to the Government of Fort Saint George, dated Fort William, 22nd November 1860, No. 2,642.

SIR,

In continuation of my letter No. 2,639 of this date, I am directed by the Honorable the President in Council to forward for the information of the Honorable the Governor in Council copy of the papers marginally* noted regarding the use of the revised Income Tax Forms.

* Telegram from Secretary to Government, Bombay. Reply thereto, dated 9th instant.

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Telegram from A. D. ROBERTSON, Esq., Secretary to the Government of Bombay, to W. GREY, Esq., Secretary to the Government of India, dated 8th November 1860.

SIR,

Great difficulty is experienced in working the Income Tax Forms; every one complains they cannot understand them; it is generally felt that if they are not abandoned they will defeat the Act. Permission is therefore requested to adopt the General Form of the new Forms for all classes irrespective of the amount of their income: some few modifications will be made in Column IV of the Form, so as to ensure detail of the sources of income. In the Mufassal particularly simplicity is called for, where the sources of Income are few, alarm only is created by the complex nature of the return to be filled up. The matter is urgent, and I am directed to state calls for immediate attention.

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Telegram from W. GREY, Esq., Secretary to the Government of India, to Revenue Secretary, Bombay, dated 9th November 1860.

The Governor General in Council accords full discretion to the Bombay Government to adopt the General Form in all cases in which the people are willing to make their returns in that Form, and also to make such modifications in it as may be deemed necessary.

(True Copy.)

(Signed) H. U. BROWNE,
*Under Secy. to the Govt. of India.*

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No. 29. ORDER THEREON, 4th December 1860, No. 2,300.

1. Ordered that the foregoing letters be communicated to the Board of Revenue and the Presidency Commissioners.

2. The Honorable the Governor in Council resolves to request that the Board will, in communication with the Commissioners and Special Commissioner, prepare for approval one General Form, based on the similar one among the new Forms lately received, and forwarded with the Order of the 5th November last, No. 2,049, but with such modifications or additions as their experience may suggest.

3. The new Form should be as complete as possible, and should be submitted with full explanation, and as promptly as is consistent with care in preparation.

4. The Government understand that one of the General Forms as at present in use in Bombay has been received by the Special Commissioner, Mr. Ellis. Reference should be made to this, in drawing up the new one, and it should be sent up for comparison.

(Signed) C. G. MASTER,
*Deputy Secretary to Government.*

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Rev. Dept.

No 2300

Dngs of the Madras Government
under date the 4th December 1860.

Read the following letters
from the Under Secretary
to the Govt of India.

...y copy of cor-
...ce relative to
... the revised
Tax Forms

Here enter 22 November 1860
No. 2639.

...y copy of cor-
...espondence re-
... the use of the re-
...come Tax Forms

Here enter 22 November 1860
No. 2642.

1. Ordered that the fore-
going letters be Commu-
nicated to the Board
of Revenue and the
Presidency Commissio-
ers.

W. M

2. The Hon'ble the G. in C.
resolves to request that
the Board will, in com-
munication with the
Commissioners and
Special Commissioner,
prepare for approval
one General Form, bas-
on that of the new Forms

G M

lately received, and forwarded with the order of the 5 November last. No. 2049. but with ~~containing~~ such modifications or additions as their experience may suggest.

3. The new Form should be as complete as possible, and should be submitted with full explanation, and as promptly as is ~~practicable~~ consistent with the care in preparation.

4. The Government understand that one of the General Forms as at present in use in Bombay has been received by the Special Commissioner, Mr Ellis. Reference sh? be made to this, in drawing up the new one, & it should be sent up for comparison—

C Jackson

12 Copies. Board of Revenue Cir? 25
13 " Pb Income Tax Commrs
3 " Special Comrs of Bom

Rec'd 5th November 1860 No. 71 72
" 12th " No. 206 207
" 16th " No. 296

Revenue 1860 Dep.t No.

Pro: of Govt. for Dec.r

No 2300.

Pro: of the Madras Govt.

Dy 4th December 1860.

~~From~~ Bd of Rev.e 25 Jany /61
No. 316 - in Pro 20th Feb.y No. 397

~~Further~~ Pro: 18 Jany /61 Order No 133

Letter from Govt. of India relative to the use of the revised Income tax forms, communicated to Bd. of Revenue and the Presidency Commissioners - Board of Revenue requested to prepare for approval a general Form -

No 27 at 29.