M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2309 Press ~~Mis.~~

18-50

Dated 5 — 12 — 18 60.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 5th December 1860.

No. 48. Read the following letter from R. S. ELLIS, Esq., C.B., Income Tax Special Commissioner, to J. D. BOURDILLON, Esq., Secretary to Government, Fort Saint George, dated 2nd November 1860, No. 44 :—

SIR,

1. I have the honor to reply to the Order of Government dated the 29th ultimo, No. 1,987, calling upon me for a report on the progress of my Commission up to 31st October last.

2. Owing to the late period at which the forms of Returns were received at Madras, the European community had time given to them until the 27th October last to make their returns. Considerable delay occurred in giving the necessary explanations in connection with the Forms which were at first very imperfectly understood, and in considering the various references made by the mercantile community.

3. Under these circumstances, the European mercantile community have only within the last few days commenced making their returns, and a portion of the European merchants and traders have not up to present date completed the transmission of their returns.

4. Up to the 31st ultimo, I have received only 65 Returns, which produce a total income to be assessed of about Rupees 10,07,700 ; of this Rupees 40,000 is under Schedule I ; Rupees 9,43,700 under Schedule II ; and Rupees 24,000 under Schedule IV. The tax upon the total of these Returns will amount to Rupees 40,308.

5. The Returns are principally those of European merchants, the leading members of the Bar and Solicitors, together with a few of the wealthier class of European shop-keepers.

6. Only three or four petty Native merchants have up to the abovementioned date furnished Returns in English, their united incomes being about 10,000 Rupees. The principal Natives, Proprietors, Sowcars, Merchants and Traders, many of whom will probably make their returns to me, have delayed doing so until they receive the forms of Returns, translated into the Hindustani, Tamil and Telugu languages, and these forms have only within the last two or three days been received from the printing press, and are being issued by the Income Tax Assessors.

No. 49. From ARTHUR HALL, Esq., President to the Income Tax Commission, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Madras, 7th November 1860, No. 20.

SIR,

1. Pursuant of the Order of Government No. 1,987, dated the 29th ultimo, I have the honor to submit, as requested, for the information of the Governor General, a brief report of the progress made in introducing the Income Tax, in the Presidency town of Madras up to this date.

2. The early part of the month of September was passed before the Commissioners could be called together to take into consideration the best means for introducing the Act.

3. At the first meeting held on the 8th September, measures were taken to select five suitable persons to be recommended to Government for the posts of Assessors, for the organization of Establishments, for the printing of Forms and for procuring premises for Offices in a central part of the town.

4. These were completed by the end of September, and on the 1st of October the Offices were opened in the Mount Road, in good working order ; Notices were issued, and by the middle of the month the greater portion of the European and East Indian inhabitants coming under the Act, had been served with forms.

5. Fifteen days was the time allowed for parties to make their Returns, and at the expiration of that period, they began to pour in, and the Assessment of Income immediately commenced.

6. A statement marked A, showing the amount assessed up to this date is appended.

7. The amount would have been much larger, if the forms in the Vernaculars could have been prepared and issued, at an earlier date. The difficulty and time taken up in translating and printing, was such, however, that it is only within the last few days that the whole sets have been completed.

and

8. As the tax has been so recently introduced, the Commissioners do not feel themselves in a position to form an estimate of the ultimate financial result, under each of the four Schedules, but by the end of the year they expect to be able to make a fair approximate computation of what will be realized from the tax within the town of Madras.

9. As far as the Commissioners can judge, by the temporary arrangements which have received the sanction of the Local Government, they consider that the monthly charges connected with the Commissioners' duties will amount to Rupees 4,000.

A

Amount of Assessment made for the town of Madras up to the 7th of November 1860.

Number of persons assessed.	Under Schedule 1.		Number of persons assessed.	Under Schedule 2.		Number of persons assessed.	Under Schedule 4.		Total amount assessed.	
	RS.	A.		RS.	A.		RS.	A.	RS.	A.
25	829	15	85	12,973	9	245	10,179	13	23,983	5

Ordered that the following letter be despatched.

No. 50. From J. D. SIM, Esq., Acting Secretary to the Government of Fort Saint George, to W. GREY, Esq., Secretary to the Government of India, Home Department, dated 5th December 1860, No. 2,309.

SIR,

From Special Commissioner of Income Tax, dated 2nd November 1860, *No.* 44.
From President of the Income Tax Commission, 7th November 1860, *No.* 20.

1. I am directed by the Honorable the Governor in Council to transmit the papers noted in the margin, furnishing the information respecting the introduction of the Income Tax and its financial result up to 31st October required in your Telegram of the 27th idem.

2. The Government are satisfied that the Commissioners at Madras have used every effort to bring the tax into operation expeditiously and satisfactorily and will take care that this continues to be the case. In the Provinces progress has been delayed by the time required to print the lengthy returns and the first introduction of the Act needs such care, and judicious forbearance; that the Government would deprecate hurried proceedings at the outset, as certain to cause embarrassment.

Rec^d Separate

N^o 2309

To

W Grey, Esquire
Secy to the Govt of India
Home Department

Sir,

From Special Com^rs of Income Tax
d/ 2 Nov^r 60 N^o 44-
" Pres^t of the Income Tax Com^n
7 Nov^r 60 N^o 20
~~Tel 13th Nov^r " " 5808~~

I am directed by the Honorable the Governor in Council to transmit the papers noted in the margin furnishing the information respecting the introduction of the Income tax and its financial result up to 31st October required in your Telegram of the 27th idem-

2 The Government are satisfied that the Commissioners at Madras ~~and the Local Officers in the Provinces~~ have used every effort to bring the tax into operation expeditiously and

and satisfactorily and
will take care that this
continues to be the case.
The first introduction
of the act however to
speedily need such care, tact
and judicious forbear-
ance, that the Govt would
precate hurried proced-
ings at the outset, as
certain to cause embar-
rassment and retard
rather than expedite
progress.

I. D.L.

In the Provinces p
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returns and.
Returns and

Fort St. Geo. 5th A

12 Copies to the Pt. R. Tax Comrs
3 — Pt Comm. Paper
12 — Bd of Revs
& &c.

I do not know whether
it would be right to send
you letters for the
Press before they
are published
but if you
could
send me
a corrected proof
of mine
I
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be
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obliged
to you
as
I
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sure
to
make
many
mistakes
in
correcting
myself

yrs truly

Revenue 1860 Deptt.
Proc: of Govt for December

No 2309.

To
The Secretary to the
Government of India,
Home Department.
Dated 15th December 1860.

Transmitting Papers
respecting the introduction
of the Income Tax and its
financial result up to
31st October.

No 1 & 8 at 50.

To the Govt of India
Information respecting the
introduction of the Income Tax