M.R.O. 14—10,000—21-4-22

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2338 Press ~~Mis.~~

605-606

Dated 7-12 1869.

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

## *Proceedings of the Madras Government, Revenue Department, 7th December 1860.*

No. 105. Read the following Proceedings of the Board of Revenue, dated 27th November 1860, No. 5,493 :—

Read letter from the Collector of Nellore, dated 16th November 1860, No. 187.

(In Cons., 21st November 1860, No. 6,031.)

1. The Collector has not yet received the sanction of Government for delegating to any of his Deputies the extended powers under Section 23, of Act XXXII of 1860, and cannot do so without special permission.

2. The Board understand that Government are averse to the grant of these powers to Deputy Collectors in charge of Treasuries, and it may be doubted whether the Deputy in charge of Salt can without hindrance to his other duties properly exercise them, but the Collector's selection when received will be submitted for the decision of Government.

3. He will understand that he is not by these instructions precluded from employing any of his Deputies under Section 22 of the Act.

4. The sanction of Government will be requested for the employment of the standard Establishment for Collectors. The employment of additional Establishments in the Táluqs is not contemplated.

5. The Board consider that the mode of operation proposed in paragraph 3 will involve useless delay, and it appears to be prompted by an apprehension of greater difficulties than they believe will be found in practice.

(True Extract.)

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

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No. 106. ORDER THEREON, 7th December 1860, No. 2,538.

1. The Board of Revenue forward with their remarks a letter from the Collector of Nellore on the subject of delegating to the Deputy Collectors in his District the powers under the Income Tax Act and of the ministerial Establishment for the carrying out of the Act, and the Board request sanction for the employment of the standard Establishment required by the Collector for the levy of the Income Tax.

2. The Honorable the Governor in Council observes that the wishes of Government are correctly stated in paragraph 2 of the Board's Proceedings, and he is unwilling without strong and special reasons to grant to the Deputy Collectors in charge of the Salt Department, power under the Income Tax Act as it will interfere with the proper duties.

3. Authority is given for the entertainment of the Establishment required for the carrying out of the Act at a cost not exceeding Rupees 160 per month.

4. The Government are disposed to concur in the views of the Board contained in paragraph 5 of their Proceedings, but will leave such matters to the discretion of the local officers under the Board's general control.

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

Nellore
Collector's Office
16th November 1860

No 187

From
J. W. B. Dyster Esqre
Collector of Nellore

To J. D. Sim Esqre
Secretary to the Board of Revenue
Fort St George

Sir,

I have the honor to acknowledge the receipt of the Board's Proceedings under date the 25th Ultimo No 4595 directing me to state the names of the Deputy Collectors whom I propose to vest with powers under Section XXIII of Act XXXII of 1860, my reason for the same and further the Ministerial Establishment that I shall require.

2 In reply to the first question I beg to state that I propose to vest all my Depts. by Collectors with the powers conferred by Section XXIII and in reply to the second I beg to state that for the present I am entertaining the Establishment authorized by the

the orders of Government under date the 4th July 1860 Rev: Depart. No. 1114 and the Proceedings of the Board under date 27th September Circular No. 4403.

3 As this is the first year of the new Tax, I think it will be advisable that I should personally superintend its introduction throughout the whole District - And in carrying out this resolution, I propose to associate with myself for each Tálag, two respectable inhabitants of the Tálag, in the sub Division, the Sub Collector, in the Head Assistants Tálag the Head Assistant, and in each of the above tálugs one, and elsewhere two Deputy Collectors - And to this end I propose to vest all my Deputy Collectors with the requisite powers to act under Section XXVII

4 In their Proceedings under date the 7th November 1859 No. 1512 Revenue Department the Government ruled that the Deputy Collector in charge of

Vide 13th Para 12th Nov 59 No. 1544.



of salt should not be employed on other duty without their expressorders; and in accordance to the instructions there laid down, I beg that the Board will be pleased to obtain the sanction of Government for my employing the Deputy Collector in charge of the Salt of this District to assist me in the assessment of the Income Tax, in the manner described above.

5. Owing to the delay that has been experienced in getting the returns out the bulk of returns cannot well be received filled up, before the close of the year - And as my Summabundy will be commencing then I trust to be able to make such arrangements as will enable me to dispose of the whole District as regards the Income Tax by the end of February.

6. The sufficiency of the Establishment

1860 Depa

Encl: 1 in the Bo
the Bd of Revs to th
Act Sec: to Govt: date
27 Nov: 1860 No 549

2747/

Copy of letter from
the Collector of Nella
to the Sec: to the Bd of
Revs dated 16: Novemb
1860 No 187. Regd the du
tax.

establishment now entertained cannot
well be decided on till I have had
some further experience of the working
of the Act:

I have &c:

Signed J. H. B. Dyster
Collector.

(True Copy)

V. Krishnan
Acting Secretary.

No. 2338.

Proceedings of the Government of Madras.

Read the following Extract from the Proceedings of the Board of Revenue dated 27th November 1860 No. 5493

Submitting with the Board's remarks a letter from the Collector of Nellore requesting that sanction may be granted for the employment of the Standard Establishment allowed to Collectors.

The Board of Revenue forward with this minute a letter from the Collector of Nellore No. 2338 dated 7th December 1860 submitting with the remarks noted in the margin a proposition for the employment of the Standard Establishment allowed to Collectors for the purpose of the Census Survey in the District of Nellore.

The Board observe that the Census Survey under the Collectorate of Nellore is the largest in the Presidency, and that the Collector has been directed to employ the Standard Establishment allowed to Collectors for the purpose of the Census Survey.

The Board are of opinion that the employment of the Standard Establishment allowed to Collectors for the purpose of the Census Survey is unnecessary, and that the Collector should be directed to employ the Establishment of the Census Survey in such manner as he may think best.

2. The Board observe that the Census Survey is now in progress in the Collectorate of Nellore, and that the Collector has been directed to employ the Standard Establishment allowed to Collectors for the purpose of the Census Survey.

Rev. 1860 Depart.
Pro: of Gov. for 5 December
No. 2747.
Proceedings of the
Board of Revenue
Dated 27th
Disp. 28th } November
Rec. 29th } 1860.
Encs. 1.

5493

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No. 2338. 7. December.

No. 105.

4 Dep. Rs.

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J. D. S

12 Copies - Board of Revenue Rs 8
3 " Accountant Genl Mad
3 " Civil Auditor - D

(5)

Delegation of powers to the Deputy Collectors in Kellogg under the Income Tax Act.—

Treasury Department
Washington, Dec 24

No 2235

Sir:

Referring to the letter of the 20th inst. from your office, relative to the delegation of powers to Deputy Collectors in Kellogg under the Income Tax Act, I have to inform you that the Department approves the action of the Collector in designating Deputy Collectors Lemuel Hirsbo and Adam Lohr to act in that capacity.

Respectfully,
Your obedient servant,
[illegible]
Secretary.

To the Collector of Internal Revenue,
Des Moines, Iowa.

Lemuel Hirsbo
Adam Lohr

Lemuel

C4 Dec 86