M.R.O. 14—10,000—31-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2344	Press Mis.
17-18	
Dated 8-12-1860.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 8th December 1860.

No. 117. Read the following Proceedings of the Board of Revenue, dated 23rd November 1860, No. 5,452 :—

Read the following letter from J. D. ROBINSON, Esq., Acting Collector of North Arcot, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Chittoor, 15th November 1860, No. 275.

SIR,

1. I have the honor to acknowledge receipt of your Circular,* No. 4,895, Revenue Department, requesting me to report without delay the names of the Deputy Collectors whom I wish to vest with powers under Section 23 of Act XXXII of 1860, and to state my reasons for the same.

* *Dated 25th October* 1860.

2. The Board will already have learned from the District Gazette of the 6th ultimo, that I have taken action on this Section, and have vested Messrs. Deputy Collectors Locke and M. Narasimha Pantulu with the powers which it prescribes, and have assigned to each, his respective tax range. Both Officers have already taken the prescribed oath and affirmation of secrecy.

3. The Board are likewise aware that since these arrangements were made, Narasimha Pantulu has been relieved by Mr. Eliott of the Head Assistant's charge consequent on Mr. Blair joining the District, and has been recommended for the post of Deputy Collector in charge of the Treasury vice Mr. Locke, who has hitherto performed the duties as a temporary measure.

4. These subsequent changes affect previous arrangement so far only as the tax ranges are concerned; but the necessity of a sub-division of the work attendant on the administration of the Income Tax Act is as urgent as before.

5. With the machinery of the new Act scarcely in activity, it is impossible for me yet to form an accurate opinion of the amount of additional work which will devolve on myself and subordinates in connection with this Act; but the routine business of the District gives to all such full employment that the only mode of keeping pace with current requirement is to sub-divide the work, as has been done.

6. Meanwhile, the only ministerial establishment which has been entertained on this account, consists of a Head Clerk and Record-keeper on Rupees 100, and a Copyist on Rupees 30 a month, who have only just been appointed and are attached to my Office.

I now wait to see whether, as I have been led to infer from a recent communication, a third Deputy Collector is to be appointed to the Zamíndári tracts. The work which will arise in that quarter in connection with the administration of the Act is, I already feel assured, beyond the control of the divisional Sub-Magistrates; but until I am informed whether a Deputy Collector is to be appointed, and have ascertained from practical experiment the probable results of the introduction of the measure into these parts, I am unwilling on economical considerations to apply for any augmentation of existing Establishments. Meanwhile, the forms are being circulated in that part of the District through the Zamíndárs and Sub-Magistrates; and it will be time enough when the returns flow in, to make such provision for the further administration of the Act as circumstances and the amount of work may seem to render necessary.

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1. Submitted for the orders of Government as to the Deputy Collector to be vested with the enlarged powers under Section 23, Act XXXII of 1860.

2. The Acting Collector exceeded his authority in nominating the two Deputies without previous sanction. His recommendation that Narasimha Pantulu shall be placed in charge of the Treasury was submitted to Government, with the Board's Proceedings of 13th November 1860.

3. The Acting Collector will be informed that so far as the Board are aware, there is no present intention of allowing him a third Deputy.

4. The Board recommend for sanction the employment of the Establishment mentioned in paragraph 6.

(A true Extract and Copy.)

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

No. 118. ORDER THEREON, 8th December 1860, No. 2,344.

1. The Government decline as a general rule to grant powers under Section 23 of the Income Tax Act to Deputy Collectors at or near the Húzur. The Board will report again if they think it necessary that Mr. Locke should have these powers, and pending the orders of Government neither Mr. Locke nor Narasimha Pantulu will exercise them.

2. The allotment of Deputy Collectors for North Arcot is one for the Treasury and one for the Zamíndári tracts. As there is neither Salt nor Sea Customs Revenue, and the Collector has a Sub-Collector and Head Assistant, the Government do not see the necessity of a third Deputy Collector.

4. The Establishment entertained is sanctioned.

(Signed) J. D. SIM,

Acting Secretary to Government.

(2)

Rec 1860 Department
Pro: of Govt for 2 December
No 2708.

Proceedings of the Board
of Revenue

Calle 23
Dep 23 } November 1860
Rec 24

No 2344 - 8 December

No 5452
Board's Ord 7/17 December 1860
Corr. 2993

Submitting with the
Board's observations a letter
from the Acting Collector of
North Arcot reporting the names
of the Deputy Collectors invested
with powers under Sec. XXIII of
Act 32 of 1860 and the establish-
ment required for the Collection
of the Income tax.

~~Form~~ B Cir. 2991/17

Without Order

No 117 & 118.

C 2/3 Chor. Rec 1 Dec.

No 2344

The Govt declare no gen-
eral rule to grant powers under Sec XXIII
of the Income Tax Act to Dy Collrs at or
near the Huzoor. The Board will report
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the Treasury and one for the Zemindari
tracts. As there is neither Salt nor Sea
Customs Revenue, and the Collr has
a Subcollr and 4 Asst. the Govt
do not see the necessity of a 3d Dy
Collr. The Establt entertained
is sanctioned.

For Govt
8 Dec 1860.

12 Copies
Board of Revenue
3 Asst Secy
3 Cent Auditor

Riff 10

J. D. L