M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2385 Press ~~Mis.~~

198-199

Dated 13-12 18 60.

Not to be folded or roughly handled

No. 198, Read the following Proceedings of the Board of Revenue, dated 28th November 1860, No. 5,535:—

Read the following letter from P. GRANT, Esq., Collector of Malabar, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Calicut, 16th November 1860, No. 226.

SIR,

1. I have received Proceedings of Government and their order thereon dated 1st November 1860, No. 2,022.

For Collector.			
1 *Clerk on*.... ...	*Rs.* 50		
1 *Do.*	„ 35		
1 *Do.*	„ 15		
		— 100 0 0 =	100 0 0
For Sub-Collector, Special Assistant and Wainád Deputy Collector each			
1 *Clerk*	*Rs.* 40		
1 *Do.*	„ 20		
1 *Peon*	„ 6		
		— 66 0 0 =	198 0 0
			298 0 0
17 *Tahsildárs each*			
1 *Clerk*.....	*Rs.* 15 0 0 =	*255 0 0	
	Rupees.....	553 0 0	

* *For four if not three months only.*

2. Presuming that my letter of the 8th instant, No. 229, will have shown how great the practical difficulties are in carrying out the order of the Government of India, that Assessors alone are to read and do all work connected with assessments, and that, in fact, it will be impossible to carry out the order in this Province, as far as the Covenanted and Uncovenanted Collectors are concerned, I now beg to recommend that the Establishments given in the margin be sanctioned. All the allowances are put down at the lowest rate at which I believe, people fit to do the duties are procurable, indeed, I fear, we shall be unable to procure English Clerks for the Sub-Collector, &c., at Rupees 40. The Sub-Collector's late office writer has left him and the present man, an inferior hand, threatens to do the same.

3. Men with a fair knowledge of English and Malayalum, procure high salaries readily on the Railway and Coffee Plantations in Wainád.

4. The amount of work which is now being carried on in the Táluqs, impels me to recommend that aid be granted to the Tahsíldárs, although the Board have once declined to entertain the proposition.

5. The Income Tax; the License Bill; the Census; the usual Jamábandi duties; the endeavors being made to bring our lands and accounts to tally; and this last duty entails much hard outdoor work, all combine to throw so much labor on the Táluq officials that, without aid in carrying out the Income Tax duties; I shall be constrained most reluctantly to forego all hopes of progressing in the matter of righting our accounts and lands: a work, the accomplishment of which I deem one of the most important being now carried out.

In Cons., 13th November 1860, *No.* 5,866.

1. Submitted for the orders of Government, with the Collector's letter of 8th instant, and the Board's Proceedings thereon, and with the Board's recommendation that the Collector be authorized to entertain the standard Establishment sanctioned for Collectors, and employ it in the best way he can.

2. Government have already disallowed additional servants for Sub-Collectors, and Head Assistants, and additional Táluq Establishments, and the Board do not think that the circumstances of Malabar are so peculiar as to call for special exception in its case.

3. The Board have already expressed their opinion that the order of the Supreme Government regarding the reading of Returns by Assessors if extended to Officers making assessments, will cause very great hindrance to the introduction and working of the Act, and that it need not be so extended.

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

Proceedings of the Madras Government, Revenue epartment,
13th ecember 1860.

No. 199. ORDER THEREON, 13th December 1860, No. 2,385.

	RS.
1 *Head Clerk and Record-keeper*	100
1 *Copyist*...	30
2 *Do. at Rupees* 15...	30
Total.....	160

1. On the recommendation of the Board of Revenue the Honorable the Governor in Council authorizes the Collector of Malabar to entertain the Establishment sanctioned for Collectors generally, and to employ it as he may consider most advantageous.

2. With reference to paragraph 2 of the Board's Proceedings the Government observe that in declining extra hands for Táluqs, &c., it was not their intention to deprive the Board of all discretion in the matter. His Honor in Council will take into consideration any recommendation which for special reasons the Board may exceptionally submit.

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

No. 5,348.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th November 1860.

Read the following letter from P. GRANT, Esq., Collector of Malabar, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Calicut, 8th November 1860, No. 219 :—

1. I have received your Circular, No. 4,872, dated 23rd ultimo, conveying instructions to the effect, that Assessors under the Income Tax Act are not allowed to employ others to read Assessment returns.

2. In the resolution of the Government of India, on which the Board's Circular is founded, the Governor General of India has ruled that the returns of Income should be required to be made in English, or in the official language of the District.

3. I fear it is hopeless to expect that any number of returns will be made in English. The knowledge of that language is more limited in Malabar than in any Province in which I have hitherto been, and those who do possess a knowledge of it, are not likely to be employed by those whose returns are likely to be most complicated, namely, the wealthy merchants. Their language is Guzeratti, and in it all their transactions are entered in their books. Whether they will comply with the instructions issued, and render their returns in English, or the official language of the District, remains to be seen.

4. The Tahsildar Assessors are, without exception, ignorant of English, so that to them, the returns in that language would be useless. Again the Covenanted Officers are ignorant of Malayalum. Not one of them possess sufficient knowledge to enable him to read a manuscript paper, unless written in a very legible hand and in simple language; and even then, with great difficulty. The Uncovenanted Deputy Collector, appointed Assessor for Wynad Taluk, is also ignorant of Malayalum, and I fear the Assessor for Cochin, although I believe he reads and writes the language, does not possess such an acquaintance with it, as would enable him to get through his work with the necessary facility and expedition. In fact, I do not see how the duties connected with the Income tax assessment, &c., are to be carried out, unless some modification of the present order is made, and Ministerial servants sworn to secrecy and conversant with the language of the province allowed to assist the various Assessors.

5. The early instructions of the Board on this point are requested.

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1. The Board believe that such difficulties as the Collector mentions will prove less frequent in practice than he apprehends. The course for him to adopt in such cases is that indicated in Section 19 of the Act.

2. The Board cannot believe that the Covenanted Officers of the District are so entirely ignorant of the vernacular language as the Collector's expressions would imply. They presume that the Collector only means that they cannot read badly written papers, but he can insist on the Income tax returns being properly written.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Acting Secretary.

To P. Grant, Esq., Collector of Malabar.

Exd. J. Wright.

1800 Sept.r

Encl.e 1 in the Proceed.s
of the Bd of Revenue to
the Asst Secretary to Govt
dated 28th November 1800
No 5535.

2750/10

Letter from the Coll.r
of Malabar to the Secr.y to
the Bd of Revn dated 8th
November 1800 No 219.
Regt the instructions to the
effect, that Assessors under
the Income tax act are
not allowed to employ
others to read Assessment
Returns, and the Bd's Proc.s
thereon.

R 4th July /60 Nos 42-43.
R 18th October /60 — 297-298.
R 1st November /60 — 19-20.
R 21st Nov /60 — 375-376.
24

Nos 198 & 199.

C 4th Dec A.6

Rec 1860 Dec 14
Pos of Govt for December
No 2754

(4)

Proceedings of the
Board of Revenue

Dated 28th
Dec 25 } November 1860
Received 29th
Encs 1

No 5535

Submitting for orders correspondence with the Collector of Malabar and recommending that he be authorized to entertain the Standard Establishment Sanctioned for Collectors & employ it in the best way he can. —

No 2385. 13th December
W Thackeray

No 2385.

On the recommendation of the Bd of Revr the Govt the Govt authorize the Coll of Malabar to entertain the establishment sanctioned for Colls generally, and to employ it as he may consider most advantageous. —

1 Head Clerk and
Accountkeeper Rs 100.
1 Copyist ——— 30.
2 do @ Rs 15 ——— 30
Total Rs 160

2. With refce to para 2 of the letter from the Govt observing that in declining extra establishments it was not their intention to deprive the Board of all discretion in the matter. H.E. will take into consideration any recommendations which for special reasons the Board may exceptionally submit. —

Fort St. Geo
13th Dec 1860 } 12 Copies

To The Bd of Revr
Civil Auditor
Accountant Genl
3
3