Proceedings of the Madras Government, Revenue Department, 17th December 1860.

No. 287. Read the following letter from ARTHUR HALL, Esq., President fo the Income Tax Commission, to J. D. SIM, Esq., Acting Secretary to Government, Revenue Department, dated Madras, 15th December 1860, No. 28 :—

SIR,

1. I have the honor to submit a brief Report on the working of the Income Tax in the town of Madras up to the present date.

2. The Government have been already informed that the Income Tax Commissioner's Office was fully organized on the 1st October last, a few days previous to which the General Notices were freely distributed as prescribed by the Act. On the above date the issue of Special Notices commenced, and at the same time a detailed explanation of the manner in which the Returns should be filled in, was published both in English and in the vernacular languages.

3. A rough Estimate based on lists of householders furnished from the Office of the Municipal Commissioners, and on the last census, led the Commissioners in the first instance to the conclusion that it would be found necessary to issue about 30,000 Special Notices with the forms of Returns, but it is probable that this calculation will prove somewhat below the actual number, which will have to be served.

4. The number issued up to the 1st December was 12,526, and the work of serving has been continued actively during the present month. It seems likely that by the 15th February next, the whole number to be sent out will have been issued.

5. Six thousand one hundred and ninety sets of returns were sent in to the Commissioners by the 1st December, leaving 6,336 still due out of the number issued, or, in round numbers, one-half of the persons served with Special Notices, had on the 1st December made their returns.

6. The total number of surcharges made up to the 1st December, was 16, against which, only one appeal was made.

7. The demand for the 1st quarter on the assessments made up to the 1st instant (exclusive of those by the Special Commissioner) was Rupees 10,760-12-0. Of this sum Rupees 4,078-6-1 were collected up to the 1st December, leaving a balance on that date of Rupees 6,682-5-11, nearly the whole of which has been subsequently realized.

8. The collections credited to the IncomeTax up to the 13th instant, on account of assessments made by the Commissioners (including those made by the Special Commissioner) amounted to Rupees 21,817-5-6, while the assessments made up to the same date was Rupees 1,02,521-14-0*

	RS.	A.	P.
* *General Assessment*	57,474	2	0
Special do.	45,047	12	0

9. There has been no open opposition whatever to the payment of the Income Tax, nor has there been to any extent any organized passive resistance.

10. The Native soucars have in some instances made unreasonable applications for time, to enable them, as they state, to make up their books, but as they have been allowed the option of making their returns of profit, on an average of three years instead of returning the profits of 1859 only, this excuse has been untenable, and they have for the most part already made returns while others have consented to do so without further delay. Questions have also been asked as to the probable duration of the Income Tax, and some anxiety has been expressed as to the course followed by the Native merchants in other parts of India ; but the Commissioners have pointed out the impropriety of such points being advanced at Madras, as a reason for deferring returns, and they are glad to report that although there has been some delay in making returns, there has really been no combined opposition, either of an active or passive character, to the new impost.

11. The Commissioners have much pleasure in reporting that up to the present date, they have not had a single complaint made to them against any of their Officers, and they have had no occasion to enforce a single penalty prescribed by the Act.

12. Constant applications have been made at the Income Tax Office for explanation in regard to the forms and provisions of the Act, and numerous requests have been preferred for

nformation as to the manner in which returns should be made, and the Assessors have cheerfully devoted much of their time to this important part of their duties.

13. This has at first somewhat delayed the computation of assessments, but as the public gain experience this part of the Assessors' work will gradually decrease.

14. The Commissioners are not yet in a position to afford to Government any reliable estimate of the amount, which will be realized in the town of Madras for the first year.

15. Some of the richest Native dealers and merchants, have not yet been assessed, and the returns already received do not furnish sufficient data upon which to base any reliable calculation, of the financial result of the new Tax.

16. The Commissioners trust, however, to furnish information on this subject in their Report to the Government, ordered to be submitted on the 15th January 1861.

17. Annexed is a brief Memorandum drawn up by the Special Commissioner, by which it will be seen that the assessment made by him amount to Rupees 45,047-12-0, out of which the first instalment has been almost entirely collected.

Memorandum by the Special Commissioner.

	RS.	A.	P
Schedule I.....	2,625	8	0
Do. II.....	42,302	4	0
Do. IV.....	120	0	0
Total	45,047	12	0

1. Since the organization of the Special Commissioner's Office on the 1st October 1860, there have been 89 returns made to this office.

2. The total assessment on these returns and under all the Schedules is, as shown in the margin, Rupees 45,047-12-0 thus making a quarterly demand of Rupees 11,261-15-0.

3. This total of Rupees 45,047-12-0 is made up of Rupees 33,995-9-0 which are assessed by private numbers, and of Rupees 11,052-3-0 being special assessments.

4. As reported by the Income Tax Collector nearly the whole demand for the first quarter has been collected.

(Signed) R. ELLIS,
Special Commissioner.

No. 288. ORDER THEREON, 17th December 1860, No. 2,430.

1. The Governor in Council is glad to find that although considerable delay has unavoidably taken place owing to the difficulty of getting the necessary forms printed, &c., the Act is now fully in operation and matters are progressing satisfactorily. He is especially pleased to learn that no complaints have been preferred against any of the Officers of the Department; that no combined opposition, active or passive, has been manifested, and that the Commissioners have had no occasion to inflict any penalty. The Commissioners' proceedings have been entirely in consonance with the desire of Government that, while intentional fraud and contumacious resistance should be sternly repressed, every facility, information and assistance should be afforded to the people in fulfilling the requirements of the Law, and their unintentional errors and unavoidable delays treated with reasonable forbearance.

2. A copy of the Commissioner's letter will be circulated to the Collectors for their information and for publication in their Gazettes.

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

it will be seen that the Assessments made by him
to Rs 45,047–12– out of which the first instalment
has been almost entirely collected.–

I have the honor to be,
Sir,
Your Most Obedient Servant
Arthur Hall
President

Memo by the Special Commissioner

Since the organization of the Special Commissioner's Office
on the 1st October 1860, there have been 89 Returns
made to this Office.

2 The total Assessment on these Returns
and under all the Schedules is as shown in the
margin Rs 45047–12– thus making a quarterly
demand of Rs 11261–15–

3 This total of Rupees 45,047–12– is made
up of Rs 33,995–9– which are assessed by private
numbers and of Rs 11,052–3– being Special
Assessments.

4 As reported by the Income Tax Collector
nearly the whole demand for the first quarter has
been collected.–

Schedule I – 2,625–8–
" II – 42,302–4–
" IV – 120–0–
Total 45,047–12–

(Signed) R. Ellis
Special Commissioner

Rev Dept

No 2430

Proceedings of the Madras Government
under date the 17th Decr 1860.

Read the following
letter from the Presi
dent of the Income
Tax Commissioners in the
Town of Madras
dated enter 15 Decr 1860
No 287

Pointwise
Read
Copy despatched

Vide 25 after 1861

The Governor in
Council is glad to
find that although
considerable delay
has unavoidably
taken place owing
to the difficulty of
getting the necessary
forms printed, the
the act is now fully
in operation and
matters are progressing
satisfactorily - He
is especially pleased

Rec'd 18th Decr 1860
Rep'd 19th Decr
No 2430

Dated 15th December 1860.

From
Mathew Pallett Esqr
President of the Income
Tax Commissioners
To
The Chief Secy to Govt
Revenue Dept

Sir

I have the honor to submit for
the information of the Govt
Copy, for the Town of Madras
with the Forms of Returns
to the Annual Assessment
Commissioners for the
Special Commissioners.

No 287

No 2430. 17th December

Rec'd 18th Decr 1860
Rep'd 19th Decr
No 2430

From
Mathew Pallett Esqr
President of the Income
Tax Commissioners
To
The Chief Secy to Govt
Revenue Dept

Dated 15th December 1860
Rec'd 19th Decr
No 2430

Sir

I have the honor to submit for
the information of the Govt
Copy, for the Town of Madras
with the Forms of Returns
to the Annual Assessment
Commissioners for the
Special Commissioners.

No 287

No 2430. 17th December

to learn that no com
plaints have been
preferred against any
of the Com Officers
of the Depart.; that
no combined opposition
active or passive has
been manifested
and that the Comrs
have had no occasion
to inflict any pe
nalty. The Comrs
proceedings have
been entirely in
conformance with
the desire of Govt
that, while intentional
fraud and contuma
cious resistance &c. &c.
steadily repressed, every
facility, information
and assistance should
be afforded to those

people in fulfilling
the requirements of
the Law and their
their unintentional
errors and unavoidable
delays should be
treated with reasonable
forbearance.

A copy of the Com
missioners letter will
be circulated to the
Collectors for their
information & for
guidance in
their respective
districts.

I. D.

13 Copies to Mr President of Income Tax Com.rs Sept 17
3 " Special Commissioners of Do with Letters
12 " Boards of Revenue — do — 18
1 " all Collectors. — do. 18

Revenue 1860 Deptt.
Pro: of Govt for December.

No 2430.

Pro: of the Madras Govt.
Dt 17th December 1860.

45-J-69+

Report on the working
of the Income Tax in the
Town of Madras up to
15th December 1860, received.

No 287 & 288