M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2477 Press
Mis.

387-382

Dated 22-12-1860

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
22*nd December* 1860.

No. 381. Read the following Proceedings of the Board of Revenue, dated 4th December 1860, No. 5,677 :—

Read the following letter from J. SILVER, Esq., Collector of Tinnevelly, to W. HUDLESTON, Esq., Acting Secretary to the Board of Revenue, Fort Saint George, dated Tinnevelly, 26th November 1860, No. 471.

SIR,

1. I have the honor to acknowledge the Proceedings of the Board No. 5,329, dated the 15th November, informing me that as Mr. Tod has been appointed to act as Sub-Collector of Tinnevelly, it will not be necessary to invest the Deputy Collector in charge of the Salt with the powers prescribed in Section 23 of the Income Tax Act, but that he may exercise the functions mentioned in Section 22.

2. This would give me so little relief, that I do not think it necessary to call on Mr. Wright to exercise these functions, and I request that Mr. Tod may be instructed to join the District and take up his appointment *without delay*, for it will be totally impracticable for me, with all the other calls upon my time, to make all the assessments myself, except such as can be made by the Head Assistant in his two Táluqs. I have given the Deputy Collector in charge of the Treasury authority to exercise the powers specified in Section 22 of the Act in the Cusbah Táluq.

3. Under the peculiar circumstances of the case the Board resolve to submit the Collector's present letter together with that dated 1st November 1860, and the Board's Proceedings on it, for the consideration of Government with their recommendation that Mr. Wright be vested with the powers conferred by Section 23 of the Act.

In Cons., 6th November 1860, *No.* 418.

(A true Extract and Copy.)

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

No. 382. ORDER THEREON, 22nd December 1860, No. 2,477.

1. The Government observe that Mr. Tod has been directed to proceed to his station with as little delay as possible.

2. As regards Mr. Wright, the Collector seems to be under a misapprehension as to the powers which may be exercised under Section 22. There must be a large proportion of persons whose incomes or profits fall within the limits there specified, viz., Rupees 1,000, and considerable relief will be afforded to the Collector by leaving the assessment of these to competent subordinates like the Deputy Collectors. Mr. Tod will shortly join the District, and the Government are unwilling to invest Mr. Wright with the extended powers under Section 23, as his proper duties in connection with the Salt Department must be onerous.

(Signed) J. D. SIM,

Acting Secretary to Government.

No. 5,329.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 15th November 1860.

Read the following letter from J. SILVER, Esq., Collector of Tinnevelly, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated 1st November 1860, No. 418 :—

I have the honor to request you will obtain for me the sanction of Government, to confer on my Head Assistant, the powers to be exercised by a Collector under Section 23, Act XXXII of 1860, and as there is no Sub-Collector in the District, that I may confer the same powers on the Deputy Collector in charge of the Salt.

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1. The Collector is referred to the Order of Government, dated 19th October 1860, Revenue Department, No. 1,913, investing the Covenanted subordinates of Collectors generally with the powers prescribed in Section 23 of the Income Tax Act.

Board's Circular, 25th October 1860, No. 4,895.

2. Mr. Tod has lately been appointed to act as Sub-Collector of Tinnevelly, and the Board conclude that in consequence of this arrangement, it will be sufficient if the Deputy Collector in charge of the Salt Department exercise the functions mentioned in Section 22; in this event the Collector can himself vest him with the necessary authority.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Acting Secretary.

To J. Silver, Esq., Collector of Tinnevelly.

Exd. J. Wright.

R. D. 3

No 2477

Proceedings of the Madras Government.

Under date the 22nd Decr 1860.

Read the following Report of the Bd of Revr.

Submitting with their recommendation that Mr Wright Dy Collr of Tinnevelly be vested with the powers conferred by Sec 23 of the Income Tax Act.

Here enter 4th Dec 1860

Ordered that Mr Wright be informed that the Board of Revenue have been directed to proceed to their Station without delay as possible

2. With regard to Mr Wright the Collr should be under a misapprehension as to the powers which may be exercised under Section XXII - There must

Letter from the Board of Revenue to the Govt dated 4th December 1860 No 5855.

Subject: Proceedings of the Board of Revenue & the Secretary to Government Revenue Department dated 4th December 1860 No 5855.

R. D. 2828/60

Letter from the Collr of Tinnevelly to the Board of Revenue dated 18th November 1860 No 1118 - regarding the Income Tax Act and Boards Proceedings thereon

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Mr Wright with
the extended powers
under Section XXIII
on his proper duties
in connection with the Salt
Dept must be onerous. —

L. D. S

Copies
To Mr. Board of Revenue. Dis[illegible] 24

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(3)

Respecting powers under Sec. 23 of the Income Tax to be vested in the Dr Coll.r of Tinnevelly

No. 329-330
19-10-60

Revenue 18th Dec.r 1860.
Abs.t of Govt. Ord.r Recd.d on
the 24th Inst.t
No. 2477.
Dr Abs.t of Mr. Thackar Govt. Sec.y
Dt 22d Dec.r 60.

Declining to move
Mr Wright Dr Collector
in Tinnevelly under the
extended powers under
Section 23 of the Income
Tax Act

C. 13: Dec.r A. 19: