M.F.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2506 Press
~~Mis.~~

AA1-442

Dated 24-12- 1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 24th December 1860.

No. 441. Read the following Proceedings of the Board of Revenue, dated 4th December 1860, No. 5,670:—

Read the following letter from V. H. LEVINGE, Esq., Collector of Madura, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Madura, 21st November 1860, No. 238.

SIR,

1. With reference to the Circular of the Board of Revenue, No. 4,895, dated 25th October 1860, I have the honor to report that under the orders of Government No. 1,917, dated 20th October 1860, Mr. Hayes, Deputy Collector in charge of the Magisterial duties of the Zamíndáris of Rámnád and Shivaganga, has been vested with the powers sanctioned by Section 23 of Act XXXII of 1860 in those Zamíndáris.

2. One of my reasons for asking permission to vest him with those powers is the great extent of this District, and the impossibility of my doing the whole of the Collector's business myself.

3. Under the above orders of Government the powers of Section 23 have been conferred on the Sub-Collector in the Táluqs of Dindigal and Pali on the Acting Head Assistant in Periacolam and Tirumangalam. I have kept the Táluqs of Madura and Melúr in my own management, besides having the supervision of the work done by the above two Officers, by the Treasury Deputy Collector, exercising the powers of Section 22 in the town of Madura and supervision of the work done by Mr. Hayes.

4. The extent of the Rámnád Zamíndárí is square miles 2,500, the number of persons reported as likely to come under the Act 754, collections 19,702. The area of the Shivaganga Estate is square miles 1,694½, the probable number of persons 408, collections 12,115; total under Mr. Hayes, square miles 4,194½, number of persons to be taxed 1,162, collections 31,818. It is believed that not less than the above number of people will come under the Act, probably more.

5. The Rámnád Zamíndárí is the head quarters of the wealthy Nátucottai Chettís, and as Mr. Hayes is very accessible to the people and has good tact in managing them, I thought it advisable to make full use of his abilities and that the result would be advantageous to Government, and for the above reasons I made the recommendation to vest him with the powers of Section 23.

6. At present Mr. Hayes is both Assessor and Collector for the two Zamíndáris, and it is impossible that he can do the work of both. I therefore beg to make the following suggestions:—

7. Mr. Hayes might be continued as Assessor of the Rámnád Zamíndárí vested with the powers of Section 23, and Mr. Fletcher the Shivaganga Zamíndárí's Agent might be appointed Assessor in that Zamíndárí under Section 20, and I would myself do the work of the Collector within it, thus relieving Mr. Hayes entirely of all Income Tax work in that Zamíndárí. Mr. Fletcher would expect a salary of about 300 Rupees a month, which would swallow up 1-4th of the expected income from that Zamíndárí. It is not probable, therefore, that this arrangement would be sanctioned; besides the fact of his being in private service would probably be a bar to his employment.

8. The next suggestion is to appoint the Police Amíns or Sub-Magistrates noted in the margin, whose entertainment has been submitted for sanction by Mr. Pelly, as Assessors to send in their returns to Mr. Hayes, but if such is determined on, they should have an addition to their pay in consequence of the additional work put on them by Act XXXII and probably also by Act XXXVI, which addition should be at the rate of 15 Rupees each, being an extra monthly charge of 90 Rupees or 1,080 per annum. So large a number of Assessors would tend to bring a larger number of persons within the Act than there is any probability of under the present short-handed system of having only one Assessor, Mr. Hayes.

Shivaganga Zamíndárí.	*Shivaganga*	85
	Trippattur	35
Rámnád Zamíndárí.	*Rámnád*	85
	Tiruvadanai	35
	Madakoolattur	35
	Tiruchuli	35

9. The services of these Sub-Magistrates will certainly have to be made use of in receiving and remitting money under both Acts XXXII and XXXVI of 1860, and in receiving and forwarding and carrying on correspondence with the Curnums regarding the operation of Act XXXVI.

10. But I believe it would be very distasteful to many persons to make their returns to officers of the grade of Police Amíns, which they would always be considered though having the new names of Assessor and Sub-Magistrate, a consideration of which made me recommend the appointment of Mr. Fletcher.

11. One other, and I believe the most economical and efficient mode of providing for the discharge of the duties, is to relieve the Salt Deputy Collector of charge of the Salt, and Mr. Hayes of charge of the Magisterial duty of Shivaganga, and to put Mr. Hayes in charge of the Salt, the Magisterial work of the Rámnád Zamíndárí, and to be the Assessor and vested with the powers of Section 23 within that Zamíndárí.

12. The other Deputy to have Magisterial charge of Shivaganga and to be Assessor and to have the powers of Section 23 Act XXXII of 1860 within the limits of the Shivaganga Zamíndárí.

13. Perhaps it may be objected that the above defeats the object for which Salt Deputies were appointed; but though I have every reason to think highly of the present Salt Deputy in every respect, I fail to see, in what way the Salt Revenue has specially benefited by his administration; since his appointment, though not his fault, the sales are less than last year. It is true a larger quantity of Salt has been made, but that circumstance I attribute to a very favorable or dry manufacturing season.

	Rs.
1 *Clerk*	35
3 *Peons*	15
	50

14. I think the above proposition contained in paragraphs 11 and 12 would give the fairest division of work and be the most advantageous to Government. If it is approved of, the 2nd class Deputy Collector, in charge of Rámnád, Income Tax, Magisterial work and Salt, would require in addition to his present establishment, the hands as per margin.

	Rs.
1 *Clerk*	35
3 *Peons*	15
	50

The 4th class Deputy Collector, in charge of Shivaganga, Income Tax and Magisterial work, would require as per margin.

16. Mr. Hayes' present establishment is on the scale laid down in paragraph 11 of the Government Proceedings No. 1,905, dated 18th October 1860. It is I think sufficient for his Magisterial duties in the Zamíndárí, and for carrying on his business with the Salt and Sea Customs Department, he will require at least three extra Peons to serve his Income Tax Notices, &c., the other Deputy Collector will require the same number of extra Peons for the same

purpose: his establishment is that laid down in paragraph 12 of the above mentioned order, and will suffice for the carrying on of his Magisterial duties in the Shivaganga Zamíndárí

17. The increased establishment applied for only costs 100 Rupees per mensem or 1,200 per annum.

18. The collections made on account of the Income Tax in those Zamíndárís must be paid in the first instance into the offices or treasuries of the nearest Salt and Sea Custom Chowkeys and Sub-Magistrates; the extra establishments required in any of those offices will be reported on in answer to the Board's Circular No. 4,546, dated 5th October 1860.

1. Ordered to be submitted to Government with the Board's recommendation that the Collector be authorized to employ his Sub-Magistrates in the Zamíndárís as Assessors and Collectors of Income Tax; to leave to Mr. Hayes, the exercise within the Rámnád Zamíndárí of the powers conveyed by Section 23 of the Act; to confer the same powers in the eastern and northern parts of the Shivaganga Zamíndárí, on Rám Ráu the Deputy Collector in charge of Salt; and to leave to the Collector the making of the Assessment on the Shivaganga Zamíndár himself and in the western parts of his Estate.

2. The absence of any District Tappal in these Estates, and the small establishments of the Deputy Collectors, with the large amount of work that may be expected in these two Estates, which constitute about one-half of the whole District in size and population, and possess a very large share of its wealth, render additional aid necessary, and the Board recommend the establishment proposed by the Collector for sanction, involving a charge of Rupees 100 per mensem.

3. The Collector will notify by proclamation and in his Gazette that any one wishing to make his returns to him specially may forward them under Seal for that purpose to the ordinary Assessor, and it would be well that he should also draw attention through his Gazette to the provisions of the Act regarding Assessments by Panchayat.

(A true Extract and Copy.)

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

No. 442. ORDER THEREON, 24th December 1860, No. 2,506.

The Board of Revenue will have learned from the Order of December 8th, No. 2,325 that the Government are averse to the employment of Sub-Magistrates as Assessors in Zamíndárís. It is necessary therefore that they should reconsider their proposals in this respect. If Mr. Hayes' powers are restricted to those in Section 22 of the Act, he will probably be able to do all the work that would then devolve on him in both Zamíndárís, as it seems undesirable to employ Rám Ráu wholly in a single Estate.

2. Under the circumstances stated in paragraph 2 of the Board's Proceedings, the Governor in Council will be prepared to sanction the Establishments proposed by the Collector in paragraphs 14 and 15 of his letter if better arrangements cannot be suggested.

3. The instructions in paragraph 3 are approved.

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

R. 18th October 1905.
—20—d:— — 337-338.

Rev. 1866 Octr
Pro: of Govt for Dep

Proceedings of th
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Dated 4th
Dup. 4th
Rec. 5th
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No 5

Submitting w
recommendation and o
a letter from the Collec
reporting the names o
Collectors to be vested
of the Income tax Act
Establishment required
of the tax.—

No 4411.

C. 15. Rev. P. 191

No 2506. 24 Decemb

No 2506 Rev. Depart.
2505

Proceedings of the Madras Government
Under date the 21st Decemr 1866.
Read the following
Pro: of the Board of Revenue.

Submitting with the Board's recommendation and observations a letter from the Collector of Madura suggesting arrangements for carrying out the provisions of the Income Tax Act in the Ramnad and Sheva=ganga Zamindaries

(Here enter 4 Dupts Decr 60 No 5670)

The Board of Revenue will have learned from the Order of Decr 8th No 2352, that the Government are averse to the employment of Sub Magistrates as Assessors in Zamindaries. It is necessary therefore that they should reconsider their proposals in the respect. If Mr Hayes' powers are restricted to those in section 22 of the Act he will probably be able to do the work that would then devolve

Shivaganga Zamindari

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-mindaries, as it seems un-
-desirable to employ Ram
Row wholly in a single
Estate.

2. Under the circum-
-stances stated in para 2. of
the Board's proceedings the
Governor in Council will be
prepared to sanction the Es-
-tablishments proposed by
the Collector in paras 14 and
15 of his letter if better arrange-
-ments cannot be suggested.

3. The instructions
in para 3 are approved.

12 Copies
Board of Rev: Cyp: 26

Income tax arrangements in the Ramnad and Shivaganga Zamindaris.

Revenue 1860 Departt.
Pro: of Govt. for December.

No 2506.

Pro: of the Madras Govt.
Dy 24th December 1860.

From Bd of Revenue 8th Feby 61 No 412
in Pro: 26th Feby No 419

Respecting arrangements for carrying out the Income Tax Act in the Ramnad and Shivaganga Zamindaris in Madura.

No 4441 & 4442.

C. 15. Rec. P. 19