M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1591 Press ~~Mis.~~

12a-125

Dated 9. 8. 1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 9th August 1861.

No. 124. Read the following letter from ARTHUR HALL, Esq., President to the Income Tax Commission, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 25th July 1861 :—

SIR,

1. The Income Tax year 1860-61 being about to close, the Commissioners have the honor to submit for the information of Government a brief statement of the result of their labors.

2. It will be seen from the annexed Tabular Statement A, that the total number of special notices issued was 24,598 to which returns having been made; 13,061 of these were found to be from persons liable to assessment, and 11,537 returns were from persons who were found not to be liable to the Income Tax.

3. The amount of Income Tax leviable according to the assessed returns is Rupees 2,78,042-12-9, and with a few additional assessments on Public Companies, &c., it comes to nearly 3,00,000. Of this amount Rupees 50,214-11-0 consist of assessments made by the Special Commissioner.

4. Up to the present date the collections amount to Rupees 1,76,406-7-10, and the Commissioners are of opinion that within a period of three months the work of collecting the Income Tax due for 1860-61 will have been completed, and that the irrecoverable balances will be of small amount.

5. The Commissioners have much pleasure in being able, at the close of the Income Tax year, to report that they have met with no serious opposition whatever to the tax, and that they have only in a single instance been obliged to inflict the penalties provided for fraudulent returns.

6. It has been necessary towards the close of the year to have recourse to the process of distraint for the recovery of the arrears of the Income Tax, but not to any very great extent, and generally among a class of the community whose improvident habits always render the collection of the State taxes a matter of difficulty.

7. The Commissioners are glad to be able to report to the Government the satisfactory conduct of the Income Tax *employés*. They have not had occasion to punish any of the Subordinates of the Income Tax Establishment for irregular or fraudulent practices, and considering the facility afforded by the new tax for extortion, the Commissioners consider that it is a matter of congratulation that they are able to give so favorable an account of their Subordinates.

8. Messrs. Walthew and Winscom, (the Secretary and Collector) have performed their duties with zeal and credit to themselves.

9. The Assessors have throughout the year under report displayed very careful industry in the performance of their very difficult duties. To Mr. Morison, (the Assessor of the 1st Division) the Commissioners consider special praise to be due for the untiring zeal and great tact which he has shown in assessing the largest and most important Division of the Town of Madras, and in making the special assessments under Section C, Rule 4, Part 10.

10. The Commissioners are the more earnest in bringing to the notice of Government the good services of the Assessors, because they are obliged to recommend for the year 1861-62 such a reduction of their number as will throw three of them out of their present employment.

11. The modifications introduced in the Income Tax by the orders recently received from Calcutta will, the Commissioners believe, considerably reduce the number of new Assessments

to be made for the ensuing Income Tax year, 1861-62, and the information which has been accumulated in the records of the Office will enable the Commissioners to perform the work of Assessment with a reduced number of Assessors. The Commissioners would therefore propose to retain the services of two Assessors only for the ensuing year, with sufficient Establishments to ensure the punctual performance of the work of Assessment.

Should it be the intention of the Government to entrust the Assessment of the License Tax, within the Town of Madras to the Income Tax Assessors, under the supervision of the Special Commissioner, a small additional Establishment (a portion of which would only be necessary for three months) will be required.

The total additional cost entailed by the License Tax Establishment would be about Rupees 9,500 per annum. The details of this Establishment can be submitted to Government, upon the receipt of the License Tax Act.

12. The Commissioners think it right to mention that when the Income Tax Establishments were formed in September last, an advertisement was published in the Fort Saint George Gazette, inviting parties to apply for the Office of Assessors. In this advertisement it was stated that these appointments were to be for one year, but as it was not specified that the year in question was the Income Tax year, ending on the 31st July 1861, the Assessors might, with some fairness, claim the continuance of their salaries until the end of September next. They have not advanced any such claim and three of the present Assessors, viz., Messrs. Clarke, Soobroya Chetty, and Ramanjulu Naidoo, will revert to their substantive appointments in the Government service.

Mr. Wilson, the Assessor of the 4th Division, is differently situated. He holds no permanent situation in the Government service.

The Commissioners respectfully solicit therefore that he may either be retained in the Income Tax Office until the 1st October next, as a supernumerary on his present salary, or that a gratuity of two months' pay may be given to him.

13. In the arrangements for the Income Tax Establishments for the ensuing year, 1861-62, the Commissioners propose retaining Mr. Morison's services, and as it is of great importance to secure the most competent Native Assessor that can be selected, the Commissioners request the permission of the Government to secure for the post of 2nd Assessor the services of Narrainsawmy Mudaliar, Deputy Collector of Nellore, whose accurate knowledge of Madras, and whose high character render him well qualified for the office of Assessor. Should the License Tax be placed under the Income Tax Special Commissioner, the Commissioners propose to retain also the services of Ramanjulu Naidoo, at present Assessor of the 5th Division. The salary of this Assessor is provided for in the establishment mentioned in paragraph 11.

14. The reasons which induce the Commissioners to suggest that the License Tax should be assessed and collected by the same machinery as the Income Tax are briefly :—

(1.) That the Commissioners and Assessors have acquired during the past year so considerable a knowledge of the circumstances of the various classes of the community, as to render the classification of those persons who are liable to the License Tax comparatively easy and certain.

(2.) That by making use of the Assessors and Records of the Income Tax Office in assessing the License Tax, which is in its nature a modified Income Tax, a smaller establishment will be necessary than by any other arrangement which suggests itself to the Commissioners.

15. Appendix B contains the establishment which in the opinion of the Commissioners will still be required for the Income Tax only. It will be observed as regards the proposed

Income Tax Establishment, that omitting the salary of the Special Commissioner the decrease is Rupees, 10,560 as compared with the expenditure of the past year.

16. As the revision in the establishment will throw more work and responsibility on the Secretary, the Commissioners beg to recommend that his salary should be raised from 400 to 500 Rupees per mensem, and that the pay of the 1st Assessor should be 600, being the same as that of a 1st Class Deputy Collector. They think also that the 2nd Assessor should receive 400 Rupees a month.

The Commissioners have already brought Mr. Morison's services to notice, and they believe that the salaries proposed for these Assessors are not disproportioned to the responsibility of the duties to be performed.

17. As regards the retention of the services of a Government Officer of experience and standing as the Special Commissioner in charge of the Income Tax Office, the Commissioners think it their duty to record as their opinion, that the experience of the past year has satisfied them that direct taxation requires constant and careful supervision to guard against injustice in the assessments themselves and corruption upon the part of the subordinates employed. They would therefore advocate the retention of a Special Commissioner in charge of the Income Tax Office. This Officer might also be vested with the power of a Collector within the limits of the Town of Madras, for the purpose of assessing those persons who are liable to the License Tax.

18. In conclusion the President wishes to record the high sense entertained by himself and his official colleagues of the services rendered to the Government by the non-official Commissioners. They have on all occasions, given to the Commission their valuable time and their great local experience, and while carefully guarding the interests of the State they have by their presence at the Board inspired the public with confidence.

APPENDIX A.

Statement showing the operation of the Income Tax Act for the year 1860-61, *in the Town of Madras.*

1	2	3	4			5			6			7
Number of special notices issued.	Number of returns assessed.	Number of returns found to be not liable.	Amount leviable according to assessed returns including Special Commissioner's assessments.			Amount of Special Commissioner's assessment.			Collections up to present date.			Remarks.
			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
24,598	13,061	11,537	2,78,042	12	9	50,214	11	0	1,76,106	7	10	The assessments will be further increased by certain assessments on Companies, &c., which will raise the total of assessments to nearly 3,00,000.

(Signed) ARTHUR HALL.
President.

Office of the Income Tax Commissioners,
25th July 1861.

APPENDIX B.

List of the Establishment which the Commissioners would recommend for the carrying out of the Income Tax for 1861-62.

SPECIAL COMMISSIONER OF INCOME TAX.

COMMISSIONER'S OFFICE.

		Rs.	A.	P.
	Secretary	500	0	0
	Manager of Commissioner's Office	150	0	0
1	English Writer	50	0	0
1	Petition Clerk	35	0	0
1	Copyist	25	0	0
2	Clerks for copying Abstracts at 30 and 25	55	0	0
2	Record-keepers at 30 Rupees each	60	0	0
2	Muchis at 10	20	0	0
1	Dáfâdár	10	0	0
15	Peons at 7	105	0	0
2	Sweepers at 4	8	0	0

COLLECTING ESTABLISHMENT.

	Collector	400	0	0
1	Copyist	30	0	0
1	Cash-keeper	60	0	0
1	Shroff	20	0	0
1	Ledger Writer	25	0	0
2	Bill Writers at 25	50	0	0
10	Conicapillays at 15	150	0	0
4	Peons at 7	28	0	0

ASSESSORS' DEPARTMENTS.

	Head Assessor	600	0	0
	Native Assessor	400	0	0
2	Writers for each Assessor at 60	240	0	0
2	Head Conicapillays at 30 Rupees, 1 for each Assessor	60	0	0
2	Deputy Writers at 35	70	0	0
8	Conicapillays at 20	160	0	0
8	Peons at 7	56	0	0
	Per mensem Rupees	3,367	0	0

Or Rupees 40,404 per annum.

OFFICE OF THE INCOME TAX COMMISSIONERS,
25th July 1861.

(Signed) ARTHUR HALL, *President.*

NOTE.—Cost of present Establishment exclusive of Special Commissioner's salary ..... } 50,964
The saving by proposed Establishment is therefore, per annum... 10,560

No. 125. ORDER THEREON, 9th August 1861, No. 1,591.

1. In this letter the Income Tax Commissioners for the Town of Madras report the result of their labors during 1860-61, and submit a scale of Establishment for the ensuing year.

2. The total number of special notices issued during the last year was 24,598, of which, however, 11,537 proved to have been served on persons not liable to the tax.

3. The amount of the Tax actually assessed was nearly Rupees 3,00,000; of this the assessments by the Special Commissioner amounted to Rupees 50,214, or little more than 5,000 Rupees a month supposing that the work did not fairly commence before 1st October 1860. Up to the 25th July (the date of the report under notice) Rupees 1,76,406 or only 58 per cent. of the tax had been collected. With the liberal Establishments allowed the Government are surprised to find the collections so backward.

4. The Government notice with satisfaction the testimony borne by the Commissioners to the satisfactory conduct of the Income Tax Officers generally, and the Assessors in particular.

5. In the revised scale of Establishment framed for 1861-62 with reference to the recent change in the Law, whereby in certain cases the returns of income of the past year, will form the basis of assessment in the ensuing one the Commissioners propose to raise the salaries of their officers in some cases, but the net result of the alterations they suggest will be a saving of Rupees 10,566 per annum. The total annual charge according to this scale (including the special Commissioner's salary) will be Rupees 64,404 or 21 per cent. on the revenue, which may be taken at three lacs of Rupees. High as this charge is, it does not include the whole of the expenses connected with the tax.

6. The Commissioners, however, had not the new Act before them when their letter was written. The Government are of opinion that this Act and the experience of the past year will admit of much larger reductions than those proposed by the Commissioners, and those which will be presently pointed out in this order as immediately practicable. Under that Act a large number of assessments will need no change at all, and in all cases of fresh assessment the returns of income must be delivered within six weeks after the general notice. There will not then be much for the Commissioners to do after the first few months of the year, and the services of a special stipendiary member with no other duties to perform may probably not be required. So also there would seem to be no necessity for having both a Secretary and a Collector each with a separate establishment. The continued employment of two Assessors may also be unnecessary. Much of course will depend on whether the levy of the License Tax is entrusted to the same agency or not. The Commissioners are, however, requested carefully to consider the subject with reference to the new Income Tax Act and to propose such alterations as will bring the charges within a moderate ratio to the revenue. Meanwhile the alterations suggested in the following paragraphs can be carried out at once.

7. The Commissioners propose to reduce the number of their Assessors from five to two. They wish to retain their senior Assessor Mr. Morrison, and to give him a salary of 600 instead of 500 his present allowance. They also desire to appoint Narrainaswamy Mudali, Deputy Collector in charge of the Salt Department in Nellore as their native Assessor on a salary of 400 Rupees per mensem, or Rupees 100 above that now paid to the two native Assessors. The Government approve the reduction of the number of Assessors, but they cannot consent to the other proposals involving an increase of expenditure. The proportion of the charges to the revenue is very high as already noticed and the increase proposed to Mr. Morrison cannot therefore be sanctioned at present. The Government also deem it inexpedient to transfer Narrainasawmy Mudali from Nellore to the Income Tax Department of the Town of Madras as his services are equally valuable in his present appointment. There is no occasion, moreover, to incur an additional charge of 100 Rupees monthly on this account. The Commissioners can retain one of the Assessors they already have, of all of whom they speak so highly; and should Mr. Wilson the only Assessor who has not a substantive appointment to fall back upon, be one of those whose services are dispensed with, the Government sanction the payment to him of a gratuity equal to two months' pay or Rupees 800 (eight hundred), agreeably to the recommendation of the Commissioners. This sum will be charged to the provision made in the Budget for the Income Tax Establishment of the Town.

	Rs.
2 Writers on 60 each	120
2 do. do. 50 do.	100
2 do. do. 35 do.	70
2 Head Conicapillays on 30	60
4 do. do. 20	80
4 do. do. 15	60
4 do. do. 7	42
6 Peons	
Total	532

8. The Government have carefully considered Appendix B to the Commissioner's letter. According to that paper the Establishment of the Assessors will cost Rupees 586 per mensem, but by a more regular gradation of the salaries as shown in the margin, the charge may be brought down to Rupees 532.

9. In the Secretary's Department the Commissioners propose changes which will raise the total cost from Rupees 926 to 1,018. The main item is an addition of 100 Rupees to the Secretary's pay. The Government are unable to sanction this increase for the reason already stated in the case of Mr. Morrison. The Secretary's Establishment includes a Manager on Rupees 150, but as there are only five clerks altogether, a Manager on such pay is quite unnecessary. A

Head Writer on Rupees 70 per mensem would be ample. This will reduce the total charge to Rupees 838.

10. The Collector's Department needs little remark. The Collector previously drew Rupees 250 in that capacity and Rupees 150 as Manager of the Special Commissioner's Office. The salary now proposed is merely the aggregate of these sums, and this arrangement the Government sanction for the present.

	Rs.
Special Commissioner...	2,000
Secretariat	838
Collector	763
Assessors	1,332
Total..	4,933
Saving...	334
Commissioner's proposal...	5,267

11. The total expense even thus reduced will be Rupees 4,933 per month, and will still bear the high proportion of 20 per cent. exclusive of the other charges referred to in paragraph 5. The Commissioners will submit the further report called for in paragraph 6 as soon as possible, together with a Tabular Statement in the prescribed form for transmission to the Government of India.

12. The Commissioners propose to entrust the License Tax to the Special Commissioner. The Government will reserve their decision on this suggestion until they obtain the opinion of the Board of Revenue and the Collector of Madras on the subject. The Board will be furnished with a copy of the Commissioners' letter under notice and be requested immediately to confer with the Collector and report the arrangements they consider most advisable for the collection of the License Tax in the Town of Madras. The Act has already been passed, and is to be brought into force from the 1st instant; no time should therefore be lost. It has been greatly simplified by the omission of the clauses regarding dealings in Tobacco, and will certainly not require the very large establishment proposed by the Commissioners.

13. Before concluding this order the Government desire to tender their thanks to the Commissioners both Official and Non-Official for the very able and satisfactory manner in which they have performed the important duties entrusted to them.

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

Rome Tax Department.

	Present Establishment	Salary R	A		Proposed Establishment	Salary R	A
1	Managing Comr & Dpy Commissioner	2000	"	1	Special Commissioner	2000	"
1	Secretary	400	"	1	Secretary	500	"
1	Sherestadar	150	"	1	Manager of Commissioners Office	150	"
1	Head Clerk and Record Keeper	100	"	1	English Writer	50	"
1	Accountant	50	"	1	Petition Clerk	35	"
3	Writers at 40, 25 & 20 R	85	"	1	Copyist	25	"
2	Moochis at 10 & 8 R	18	"	2	Record Keepers @ R30 ea	60	"
1	Duffadar	10	"	2	Moochies @ R10 ea	20	"
15	Peons at 7 R each	105	"	1	Duffadar	10	"
2	Sweepers	8	"	15	Peons at R7 ea	105	"
	Assessors Deptt	926		2	Sweepers at R4	8	"
3	Assessors at R 500, 400, & 380	1250	"	2	Clerks for copying Abstracts @ R30 & 25	55	"
2	do at R 300 each	600	"		Collectors Office	1018	0
5	Writers at 50 R each 1 to each Assessor	250	"	1	Collector	400	"
5	" at 25 " do " do.	125	"	1	Copyist	30	"
15	Conicopolies at 17½ R each 3 do do	262	8	1	Cash Keeper	60	"
10	Peons at 7 R each 2 do do	70	"	1	Shroff	20	"
	Collectors Deptt	2557	8	1	Ledger Writer	25	"
1	Collector	250	"	2	Bill Writers at R25	50	"
1	Accountant	60	"	10	Conicopillays at R15	150	"
3	Writers at 30, 25 & 15 R	70	"	4	Peons at R7	28	"
1	Shroff	20	"		Assessors Office	763	773
10	Conicopolies at 15 R each	150	"	1	Hd Assessor	500	600
4	Peons at 6 R each	24	"	1	Native Assessor	300	400
	Special Comr Office	574		4	Writers 2 for ea Assessor at R60 each		240
1	Manager	150	"	2	Hd Conicopillays at R30 ea 1 for ea Assessor		60
1	Writer	40	"	2	Deputy Writers at R35 ea 1 " do		70
		190		4	Conicopillays @ R20 " 4 " "		160
	Monthly	5247	8	8	Peons at R7 ea	1586	56
		12				Monthly	5367
	per Annum Rs	74970	0			12	
						Annually Rs	64404 0

Madras 30 July 1801

Assistant

Secy

such claims and three of the present assessors viz Messrs Clarke, Sooloroy Chetty and Ramanjulu Naidoo will revert to their substantive appointments in the Government Service. Mr Wilson, the assessor of the 4th Division is differently situated. He holds no permanent situation in the Government Service.

The Commissioners respectfully solicit therefore that he may either be retained in the Income Tax Office until the 1st October next, as a supernumerary, on his present salary, or that a gratuity of two months pay may be given to him.

13. In the arrangements for the Income Tax Establishments for the ensuing year 1861-62, the Commissioners propose retaining Mr Morison's services and as it is of great importance to secure the most competent Native assessor

assessor that can be selected, the Commissioners request the permission of the Government to secure for the post of 2nd Assessor the services of Narain = Sawmy Moodelliar, Deputy Collector of Nellore, whose accurate knowledge of Madras and whose high character render him well qualified for the Office of Assessor. Should the Licence Tax be placed under the Income Tax Special Commissioner, the Commissioner propose to retain also the services of Ramanjulu Naidoo at present an= =sessor of the 5th Division. The salary of this assessor is provided for in the Establishment mentioned in Para 11.

14. The reasons which induce the Com= =missioners to suggest that the Licence Tax should be assessed and collected by the same machinery as the Income Tax are briefly:- 1st That the Commissioners and assessors have acquired during the past year so Considerable

Revenue Dept

No 1591.

Proceedings of the Madras Government
Under date the 9th August 1861

Read the following
Letter from the President of
the Income Tax Commission.

Forwarding a Report of
the Income Tax Commission
for the year 1860-61.

(Received 25th July 1861.)

In this letter the
for the Town of Madras
Income Tax Commissioners
report the result of their labors
during 1860/61 and submit
a scale of establishment for
the ensuing year.

2. The total number of
last
Assessments issued during the
year was 24598, of which, it
however
was afterwards found, that 1539
proved to have been
were assessed on persons not
liable to the Tax. Thus from

the

~~the experience of the first~~
~~year nearly 47 per cent of~~
~~the returns would have been~~
~~raised in the following years~~
~~even if the Income Tax had~~
~~not undergone the late~~
~~modifications.~~

3. The amount of the
Tax actually assessed was the more
Rs. 2,00,000; of this the assessments
by the Special Commissioners
amounted to Rs. 502,14 or little
more than 5,000 Rs. a month
even supposing that the work
did not fairly commence
before the October 1860. Rs.
25th July (the date of the

report

The ordinary Rural Assessment
Cess is 7000 Rs. The
charge on this portion of
the Rev. is 20 per cent
per annum. The Rs.
deducted for

report under notice) Rs. 17,6,406
or only 58 per cent of the
~~Tax~~ with
Tax have been collected. The
the Liberal establishments
put down it supposing to
allowed the Govt are surprised
remark that the collectors
to find the collections
should be more promptly.
so backward.
prompt.

4 The Commissioners under
Instructions
Measures the testimony borne
by the Commissioners to the
satisfactory conduct of the
Officers
Income Tax employed generally
and the Assessors in particular.

5. In the annual scale of
establishment ~~to be proposed~~ framed
~~by the Commissioners~~ for
1861/62 with reference to
the recent change in the

Law

Law, whereby we entrust
under the Returns of the
Income of the Year, with
Power the Assessors of Appeal
in the Commissioners, Mr.
before to raise the salaries
of those Officers in some
cases but the net results
of the alterations they propose
will be a saving of Rs. 10503
per annum. The total annual
charge according to this scale
(excluding the Special Com-
missioners salary) will be
Rs. 644042 or 21 per cent on the
Revenue which may be taken
at three lacs of Rupees.
High as this charge is, it does
not

The Com.rs Proceed
to set the new
Act before them
when their letter
was written -

not include the whole of the
expenses connected with the Law,
as the Stamps, Printing,
Stationery, Printing &c.

The Com.rs are
of opinion that the Act
proposed for adopting the returns
of last year, under certain
circumstances and the experience
of the past year
will admit of much
larger reductions than those
proposed by the Commissioners.
and those which will be
presently pointed out in this
as immediately practicable
order. Under that Act a
large number of Appointments
will need no change at all

and

and in all cases of such
employment the salaries of
income must be delivered either
one month after the general
notice. ~~The Commissioners must~~
~~have power to appointed to take the~~
~~whole subject again into their~~
~~consideration and propose further~~
~~reductions.~~ The Special Commissioners
does now little to do and the
affair may be assigned to
some one to who has a per-
manent establishment at
Madras. There ~~and~~ seems to be no
necessity for having both a
Secretary and a Collector each
with a separate establishment.
These duties might be united
in

There will be much for
the Commrs to do
after the first
few months
of the year - and
the services of a
Special Stipendiary
with no other duties to perform
Member may pro-
fitably not be re-
quired - So also

and the
in the heavy and considerable
contingent employment of
further reductions effected.

The Commissioners must
~~have~~ be required to take
the whole subject in to their
their careful
consideration, on the views
of proposing further reductions
and meanwhile they will im-
mediately advance their establi-
shment to the extent
proposed
~~ordered~~ in the following
paragraphs.

7. The Commissioners to have
to reduce the number of their
Assistants from five to two. They
wish to retain their present
Assistant Mr. Morrison, and
to give him a salary of Rs 600
instead

The Assessors may
~~also be called~~ be con-
- sidered necessary - Must
of course rise de-
- pend on whether
the levy of the Income
Tax is entrusted
to the same Agency
or not - The Comrs
are however re-
- quested carefully
to consider the
subject in the re-
ference to this
Income Tax
Act & to
propose such
alterations as
will bring the charges
within a moderate
rates of the Income.
Meanwhile the
alterations suggested
in the following
paragraphs can
be carried into
effect.

instead of 500 his present allowance
They also desire to appoint
Narrainasawmy Mudali, Deputy
Collector in charge of the Salt
Dept. in Mullore as Mun
Native Assessor on a salary
of 400 Rs per mensem, or Rs 100
above that now paid to the
two Native Assessors. The
Govt. approve of the reduction
of the number of Assessors
but they cannot consent
to the other proposals, the
proportion of the charges to
the Revenue is very high
as already entered, the increase
proposed to Mr Morrison cannot
therefore be sanctioned at
present.

present. The Govt. deem it
inexpedient to transfer
Narrainasawmy Mudali
from Mullore to the Income
Tax Department of the Presidency
and that he retain his present
charge. The Commissioners
can
will retain one of the Assessors
they already have, of all of
whom they speak so highly.
& should Mr Wilson's the only Assessor
Assessors who has not a sub-
stantive appointment to fall
back upon he one of those
whose services are
unless that will have to
be actually dispensed with,
the Govt. sanction the
grant of a gratuity equal to
Assessment to him & his
monthly pay or Rs 800 (eight

as his services are
equally valuable
in his present
appointment. &
~~to the public~~
~~Salem~~ There is no
occasion whatever
however on ab-
stract grounds
of 100 Rs monthly
on this account.

hundred) agreeably to the
recommendation of the
Commissioners. This sum will be charged to the provision made
in the Budget for the Quarter
Jan establishment of the Town.

8. The Justices have carefully
considered Appendix B to the
Commissioners' letter. According
to that paper the establish-
ment of the Assistants will
cost Rs. 580 per annum
but by a more equitable
gradation of the salaries
as shown in the margin
the charge can be brought
down to Rs. 532. ~~and this~~
~~the Commissioners are~~
~~requested to do~~

2 Muslim @ 60 each — 120 Rs
2 Do @ 50 — " — 100
2 Do — @ 35 — " — 70
2 Hd (Police Killays
@ 30 Rs — " — 60
4 Police Killays @ 20 — " — 80
4 Do — @ 15 — " — 60
6 Peons — @ 7 — " — 42
Total — 532

9. In the Secretary's
Department the Commissioners
suppose

changes which will raise the
total cost from Rs. 920 to
1018. The main item is an
addition of 100 Rs. to the
Secretary's pay. The Justices are
to sanction this increase for
the reason already stated in
the case of the Municipality.
The Secretary's establishment
includes a manager on Rs.
150 but as there are only
five clerks altogether, a
manager on such pay is
quite unnecessary. A Head
Assistant on Rs. 70 per annum
would be ample. This will
reduce the total charge to
Rs. 838.

10. The Collectors Debts

need

needs little remark.
The Collector presently
draws Rs 250 as Chief
Capacity and Rs 150 as manager
of the Special Commissioners office. The
salary now drawn is
merely the aggregate of
these salaries and other
arrangement - the Govt
sanction for the present.

11. The total reduction,
when
this is carried, will be Rs ~~5033~~ 4933
per month and will still leave
the high retention of 20 per
cent exclusive of the other
charges noticed in para 5. The
Commissioners will submit
their further ~~called for in para~~ report as soon
as

	Rs
Special Commissioner -	2000
Assistant ———	838
Collector ———	763
Assessors ———	1332
	~~4933~~
Total -	~~5033~~
Remarks -	334
Commissioner's proposal -	~~5367~~
	5267

as possible together with
a tabulated statement in
the prescribed form for
transmission to the Govt
of India.

12 The Commissioners
desire to entrust the Licence
Tax to the Special Com-
missioner - The Govt with reference
their decision on the
~~foregoing~~ to ~~not when this~~
suggestion, ~~before~~ entrust
the opinion of the Bd of
Rev: and the Collector of
Madras on the subject.
They will be furnished with
a copy of the Commissioners
letter under advice with
a request immediately
to enter with the Govt
the report when the
arrangements ~~necessary~~ they can.
Orders must obviously for

for the collection of the
Income Tax in the Presy
of Madras. The Act has
already been passed and is
to be brought into force
from the 1st. instant;
no time should therefore
be lost. It has been
13 — Before concluding this
order the Govt. desire to tender
their thanks to the Commissioners
both official and non-official
for the very able and satis-
factory manner in which
they have performed the
duties entrusted to
them. The Govt. request the

penalty simplified
by the omission of
the clauses re.
sending dealings
in Tobacco &
Salt certain
& to require the
very large Es-
tablishment pro-
posed by the Comrs

I presume this is
intended. — Rd.

Cause	Commissioners for the
given	1860/62 appointed by
Section XIII of	Act XXXII of
1860.	

J. D. S

1 Copies to the Off. Income Tax Comrs
Dist 2
3 — Spl Comrs Income Tax Comrs
14 — Bd of Rev
3 — Accts Genl &c
Civil Paymasters

Presidency Income Tax
Establishment.

Revenue 1861 Departt.
Pro: of Sodt for August

№ 1591.

Pro: of the Madras
Government.

Dd 9th August 1861.

From the Secretary to the Board of
Rev. Dd 16 August 1861 Coll. № 1982

From the Secy Income Tax Dd 21 Augt 61
№ 2046 Instrs 7 Septr
From Sundry Income Tax Collrs № 1784
Dd 20 Sept 61 Cx 2235 - (Forwarding other Returns called
in Proc 75 - Sept № 1861.) for

Report of the Income
Tax Commissioners for the year
1861, with orders thereon.

№ 124 & 125.

From the Presidency Income Tax
Commrs Dd 17 Oct 61 Cx 2464 inclg

From the Com. Income Tax Comrs
№ 901 of 1862. Rs: