M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1878 — Press / ~~Mis.~~

261-262

Dated 28-9-1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 28th September 1861.

No. 261. Read the following letter from C. H. LUSHINGTON, Esq., Secretary to the Government of India (Financial Department), to the Secretary to the Government of Fort Saint George, dated Fort William, 22nd August 1861, No. 10,956:—

SIR,

No. 1,585 of the 8th August 1861.

1. I am directed to acknowledge the receipt of your letter noted in the margin, reporting that the lists of persons liable to taxation under Act XVIII of 1861 could not be prepared on the 1st instant, and suggesting, with a view to obviate any objections to the payment of the tax which may be raised on this ground, that a later date be fixed for the publication of such lists, or that they should be required to be published "from time to time" instead of "on the 1st August of every year," as prescribed in Section IV of the Act.

2. In reply, I am desired to explain that the point was duly considered before the bill was passed, and that it was agreed that the lists were not necessary as a preliminary to taxation, and that the provisions of Section 4 will be fulfilled if the lists are made out before 1st August next and published as directed. The lists are intended as a security to the tax payer that he has been properly assessed, not as a notice to pay. They are of course useful both ways, and the 1st of August was therefore chosen as a date on which the lists of the *previous* year, revised, and with the addition of any fresh names, may be usefully re-published.

3. With this explanation, I am desired to suggest that the lists for the Madras Presidency be prepared and published as early in the coming cold season as possible, and that after being carefully revised during the usual period of Jamabandi Settlement, they be re-published some time before the 1st of August 1862.

No. 262. ORDER THEREON, 28th September 1861, No. 1,878.

Ordered to be communicated to the Board of Revenue for information and guidance, with reference to paragraph 3 of the Order of Government, dated 8th August 1861, No. 1,584, Revenue Department.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 10936

From C. H. LUSHINGTON, Esquire,

Secretary to the Government of India,

Financial Department;

To the Secretary to the Government of Fort Saint George.

Fort William, Council Chamber, the 22nd August 1861.

Financial Department.

Sir,

I am directed to acknowledge the receipt of your letter noted in the margin, reporting that the lists of persons liable to taxation under Act XVIII. of 1861 could not be prepared on the 1st instant, and suggesting, with a view to obviate any objections to the payment of the tax which may be raised on this ground, that a later date be fixed for the publication of such lists, or that they should be required to be published "from time to time" instead of "on the 1st August of every year," as prescribed in Section IV. of the Act.

No. 1585 of the 8th August 1861

2. In reply, I am desired to explain that the point was duly considered before the bill was passed, and that it was agreed that the lists were not necessary as a preliminary to taxation, and that the provisions of Section 4 will be fulfilled if the lists are made out before 1st August next and published as directed. The lists are intended as a security to the tax payer that he has been properly assessed, not as a notice to pay. They are of course useful both ways, and the 1st of August was therefore chosen as a date on which the lists of the *previous* year, revised, and with the addition of any fresh names, may be usefully re-published.

3. With this explanation, I am desired to suggest that the lists for the Madras Presidency be prepared and published as early in the coming cold season as possible, and that after being carefully revised during the usual period of Jummabundy settlement, they be re-published some time before the 1st of August 1862.

I have the honor to be,

Sir,

Your most obedient Servant,

Secretary to the Government of India.

No. 1878.

Pro: 8th Augt/61 No. 111-113

Rev 1861 Department
Pro: of Govt. for Septr.
No. 2288

Ordered to be communi:
:cated to the Board of Revue for in:
:formation and guidance with refer:
:ence to para 3 of the order of Govt.
dated 8th August 1861, No. 1584 A.D.

From the Secy to the Govt
of India

Dated 22nd Augt 1861
Recd 25th Septr "

No. 10956

With an Order

Stating that the Lists
of Persons liable to tax
=ation under Act XVIII
of 1861, required to be pub
=lished on the 1st Augt 1861
were not necessary as a
Preliminary to Taxation
but were intended as Security
to the Taxpayer and
therefore they could be
prepared and published
on the old Season and
republished sometime
before the 1st Augt 1861

No. 1878. 28th Septr

Encl. Ord.

28th Augt 1861

11 Copies
To the Board of Revenue

No. 261 & 262.

No. 1878. 28th Septr