M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2024	Press Mis.
266-267	
Dated 22 10 1861.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 22nd October 1861.

No. 266. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 15th August 1861, No. 4,465:—

SIR,

In Cons., 9th August 1861, No. 5,026.

1. I am directed by the Board to reply to the Government Proceedings, dated 9th August 1861, No. 1,591, Revenue Department, calling for their opinion on the proposal to entrust the introduction of the Tax on Arts, Trades and Dealings in Madras Town, to the Special Commissioner of Income tax.

2. The Board have communicated with the Collector of Madras, and direct me to submit copy of his reply stating that he is prepared to work the Act through his quit-rent Establishment with the addition of a single writer, provided the Conicopillay's are not required to perform the new duties which Mr. Pelly proposed to place on them.

3. On this part of the proposition, the Board in their ignorance of Mr. Pelly's suggestions are unable to express an opinion; but assuming that the services of the quit-rent Establishment of Conicopillay's and Peons are available for the purposes of the new Act, the Board consider it to be most desirable that on the first introduction of the tax in the Presidency Town, they should work under the superintendence of an European Officer. Mr. Cunliffe apparently proposes to leave the actual assessment of the tax to his Deputy Collector in Madras, reserving, it is presumed, the appeal jurisdiction to himself on the same principle as in ordinary matters of revenue, but the Board doubt whether this will afford sufficient supervision on the present occasion considering that the Collector's head quarters are at Sydapet, and as the Special Commissioner's substantive appointment is that of Sub-Collector of Madras, and as he is employed on special duty which has given him much experience of a kind that will be valuable in connection with the new tax, the Board consider that the best arrangement will be to place the quit-rent Establishment under Mr. Ellis' orders for this work.

4. In communication with Mr. Cunliffe he could arrange how best to provide for the work connected with their ordinary duties, whether by assigning a portion of the Establishment, or a portion of each week or month for either duty, and no additional Establishment would be required beyond the writer on Rupees 20 monthly pay.

5. The whole, however, depends on whether Mr. Pelly's proposals for employing the Conicopillay's are to be adopted; and this the Board presume is now under the consideration of Government.

———

No. 267. ORDER THEREON, 22nd October 1861, No. 2,034.

1. In paragraph 11 of their letter to Government, dated 25th July 1861, the Income Tax Commissioners of Madras stated that if the Assessment of the License Tax within the town of Madras were entrusted to their Assessors, under the supervision of the Special Commissioner, they would require an additional Establishment, costing about Rupees 9,500 per annum.

2. The Government reserved their decision on this question and called upon the Board of Revenue and the Collector of Madras to report on it.

3. Mr. Cunliffe, in reply to this call, states that he is prepared to undertake the duty with his present Quit-rent Establishment, working under the Madras Deputy Collector, and that he only requires an additional writer on Rupees 20 monthly. This offer, however, is contingent on the Quit-rent Conicopillays not being required to perform the extra duties proposed by Mr. Pelly in his letter to Government, dated 29th July 1861, No. 1,019.

4. The Board concur with the Collector, but suggest that the Quit-rent Establishment should in this Department work under the orders of Mr. Ellis, who, though Special Commissioner of the Income Tax, is still Sub-Collector of the Madras District.

Proceedings of the Madras Government, Revenue Department,
22nd October 1861.

5. The Government consider that the Deputy Collector is the proper Officer to ca
the License Act, but as Mr. Ellis' Office is more accessible to the people of Madras than
the Collector, they have no objection to his being vested with the control over the Deput
lector's proceedings in assessing this tax and with the hearing of appeals, if the Collector c
and does not anticipate any confusion from the arrangement.

6. The Government have, in their orders on Mr. Pelly's letter above noted, desired t
Quit-rent Conicopillays be not required to perform the extra duties proposed by that gent

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

Madras.
Collectors office.
Saida pet 13th Augt 1861.

No 277

From
B. Cunliffe Esq.
Collector of Madras.

To
W. Rudleston Esq.
Secretary to the Board of Revenue
Chepauk.

Sir,

With reference to the Board's Proceedings No 4540, dated the 10th Instant, I have the honor to state that I have no doubt that the Licence Act will be very efficiently carried out by the Special Commissioner for the Income Tax, should the Government be pleased to entrust the former tax to him, but after consultation with the Deputy Collector at Madras, I have to express our readiness to work the Licence Act in the city of Madras, with our present Quit Rent Establishment with the addition of a Writer on 20 Rupees monthly.

At

2. At present, we have 15 collecting Kanakkapillais with a peon attached to each, whose almost sole duties are to realize the quit rent. Mr Pelly has given them many additional duties, more than, in my opinion, they can discharge, and if his proposals are to be carried out, of course the Kanakkapillais cannot engage in License Ard operations.

3. From their intercourse with the people, they would be able easily to determine what parties come under the tax. Having prepared a list of the same, and having called them, this list would, after submission to and approval by the Deputy Collector, be copied and published in some central Tamah of the Division. The three classes of License might be applied to profits under 200, 110, and 70 Rupees, and in this manner, I think, about 35000 Rupees may be collected.

4 A period would be given within which to appeal against the rating to the Deputy Collector, after which receipts in the name of each individual

payee would be handed to the Division Kanakkapillai, who would collect the fee, and grant the receipt in exchange.

5. The Deputy Collector might be specially authorized under Section III, subjecting his decisions, if thought necessary, to an appeal to me.

6. Above the Kanakkapillais would be the Amildar, who would check, as far as lay in his power, any evasion of the Act, or any partiality on the part of the assessing Officer.

7. As our Kanakkapillais have been some time at their places, I think that in knowledge of the people and of their means, they will have the advantage of the Income Tax Assessors.

I have &c.

(Signed) B. Cunliffe
Collector.

(A true Copy)

Secretary.

Gommudoo

would be required beyond the assistance on Passes
20 monthly pay.

5. The whole however depends on whether Mr Petty's proposals for employing the Ronakafillais are to be complied with and this the Board presume is now under the consideration of Government.

I have the honor to be
Sir
Your most Obedient servant

Secretary

Revenue Board office
Chittagong
15th August 1801

To J. D. Sim Esqre
Secretary to Govt Revue Departt

Enclosure in a letter from the Secretary to the Board of Revenue to the Secretary to Government Revenue Department dated 15th August 1801 No 4408.

Ben 1789

Letter from the Collector of Chittagong to the Board of Revenue dated 15th August 1801 No 4279 requesting certain Sanads &c &c &c

1801 Dispatch

Rev Dept

No 2024

Proceedings of the Mad
Under date

ras Government
the 22nd October 1861

Read the following
letter from the Secretary
to the Board of Revenue

Submitting with
the Board's opinion a
letter from the Collector
Madras as to the Agency
by which the Licence Act
operations are to be con
-ducted in the town of
Madras.

Winter 15 Augt 1861
No 4466

In para 11 of
his letter to Government
of 25th July 1861, the Jr
one Tax Commissioners
of Madras stated
that if the Assess-
ment of the License
Tax within the town
of Madras were en-
trusted to their Assess-
ors under the superviso
of

No 2024 dated 22nd October 1861

From

The Secretary to the Board of Revenue

To The Secretary to Government
Fort St George

Dated 15th Augt 1861
Rec'd 19th Augt 1861
No 4466

Submitting with the
Board's opinion a letter from the Collector of
Madras as to the Agency by which the Licence Act
operations are to be conducted in the town of Madras.

Sir

I am directed to forward herewith for the consideration of Government a letter from the Collector of Madras, dated 15th instant, with its enclosures, on the subject of the Agency by which the Licence Act operations are to be conducted in the town of Madras.

I have &c
(Signed) C Lushington
Secy

Ent'd Rec'd Dispatched
Asst for Secretary

No 2024 dated 22nd October 1861

To Board of Revenue

The Deputy Collector seems to be the person to carry out the Licence tax, aided by the Assistants & an extra Writer as suggested by the Collector. The Collector is now only nominally connected with the District as Sub Collector, but his office is more accessible to the town people than the Collector's at Egmore. There seems no objection to vesting them with the control over the Ry Collectors acts in collecting the tax if the Collector does not anticipate confusion from the arrangement. The

Should the Board have the opportunity of discussing the Madras Licence Tax Bill with the Collector, he will probably be able to explain how far the Deputy Collector is considered by the Native community as the person to whom they look for the control of the Licence Tax operations.

W. Mills

of the Special Commissioner they would require an additional Establishment costing about Rupees 9500 per Annum.

The Govt. reserved their decision on this question and called upon the Board of Revenue and the Collr. of Madras to report on it.

Mr. Cunliffe in reply to this call states that he is prepared to undertake the duty with his present Quit Rent Establishment, working under the Madras Deputy Collector and that he only requires an additional writer on Rs. 25 monthly. This offer however is contingent on the Quit Rent Comissioner not being required to perform the extra duties proposed by Mr. Pelly in his letter to Govt. dated 29 July 1861 No. 1014.

The Board concur with the Collector but suggest that the Quit Rent Establishment should in this respect be under the orders of Mr. Ellis who though Special Comr. of the Income Tax is still sub Collector of the Madras District.

The Government consider that the Dy. Collector is the proper officer to carry out the License act, but as Mr. Ellis' office is more accessible to the people of Madras than that of

of the Collector they have no objection to his being vested with the control over the Depy Collrs proceedings in assessing this tax and with the hearing of appeals if the Collector concurs and does not anticipate any confusion from the arrangement.

The Governments have in their orders on Mr Pilly's letter ~~dated~~ above noted desired that the Quit Rent Conicopillays be not required to perform the Extra duties proposed by that Gentleman.

J. B. S.

14 Copies to Bds of Rev
13 — Bd of Trade Civil Sp 22
4 — Supt Conservancy Trade Comrs
4 — Lt Pelly Engrs
1 — Accountant Genl Civil Sp 21
1 — Civil Paymaster Bds Rev.

Respecting the Agency by which the Licence Act is to be conducted in the Presd.y Town.—

Revenue 1861 Depart.
Pro: of Govt for October.

No 2024.

Pro: of the Madras Govt.
Dy 22d October 1861.

From the Bd of Rev Dy 4th Nov
1861 C. No 2685

Boards Proceedings regarding the Agency by which the License Act operations are to be conducted in the Town of Madras, with orders thereon.

No 266 & 267.