M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2033	Press / Mis.
286. 287	
Dated 24-10-1864.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 24th October 1861.

No. 286. Read the following Proceedings of the Board of Revenue, dated 4th October 1861, No. 5,361 :—

Read letter from the Collector of Bellary, dated 28th August 1861, No. 37, forwarding, as directed in his Miscellaneous Circular No. 2,744 of the 30th May, a Return of the Establishment maintained on account of the Income Tax in his District, &c.

(In Cons. 31st August 1861, No. 5,552.)

1. Ordered to be submitted to Government with the Board's recommendation that a Clerk on 20 Rupees be sanctioned for the Sub-Collector, Head Assistant, and the 1st Class Deputy Collector for a period of four months under the circumstances stated by the Collector.

2. Due provision has been made in the Supplemental Budget for 1861-62.

3. With reference to the latter part of paragraph 7 of the Collector's letter, the Board observe that when a surcharge was finally adopted by the Collector in the past year it is not open to him under Act XXI of 1861 to make a new assessment for the current year, if the party surcharged does not himself claim to be re-assessed.

(A true Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 287. ORDER THEREON, 24th October 1861, No. 2,033.

Sanctioned.

(Signed) J. D. SIM,

Secretary to Government.

In Cons. 31st August 1861, No. 5,552.

From A. HATHAWAY, Esq., Collector of BELLARY,

dated 28th August 1861, No. 37.

I have the honor, as directed in your Miscellaneous Circular, No. 2,744, of the 30th May, to submit a return of the establishment maintained on account of the Income Tax in this district, with remarks as to its sufficiency or otherwise.

2. It will be observed from this return, that the total assessment during the year amounted to Rupees 1,69,155-8-9, and the total receipts, inclusive of the amount collected in the form of Moturpha, but transferable to Income Tax, were Rupees 1,50,830-4-2.

3. The assessment made on account of the past Income Tax year, subsequent to 31st July and up to 15th instant, is Rupees 3,215-12-0, and the collections on that account up to 20th instant are Rupees 12,341-11-6, leaving a balance of Rupees 9,199-5-1 to be collected hereafter.

4. The assessment of the taluqs of Bellary and Tadpatri is in progress. There remain only a small number of cases to be settled in the Bellary taluq, but in that of Tadpatri, about a moiety of the total number liable has yet to be dealt with, the work having been in active progress only since the appointment of a new Tahsildar. Until the assessment of these two taluqs (which will probably occupy a month more) is completed, it will not be possible to submit the statement called for in your letter No. 3,743 of 15th ultimo, in explanation of the Income Tax and Moturpha assessments in this district for the year 1860-61.

5. The whole expense of the establishment and contingent charges up to 31st July last, is Rupees 1,792-8-6, being 1-1-0 per cent. on the total assessment, 1-3-0 per cent. on the total receipts, and 1-4-7 per cent. on the cash receipts.

6. The establishment allowed to me for this purpose, consisting of a Head Clerk and three Clerks, at an aggregate cost of 160 Rupees per mensem, was found to be unequal to the amount of work that had to be performed in my own office, consequently, the establishment was obliged to work during extra hours. As no establishment was sanctioned for any of the subordinate officers, much difficulty has been felt by them, and extra work was thrown upon the servants on the regular establishment. The increase of work in this department is chiefly attributable to three-fourths of the tax payers, who did not make honest returns of their profits, having had to be surcharged, and to the consequent hearing of appeals, which alone often occupied three hours a day. More than 9,107 persons have been assessed up to the 31st July 1861, and of this number 77 per cent. or more than 7,000 were surcharged.

7. From Act XXI of 1861, published in the Official Gazette of the 16th instant, it appears that in any part of the presidency or province to which the said Act is made applicable by an order of the Governor General of India in Council, published in the Official Gazette, special notices and fresh returns of Income for the current year 1861-62 may be dispensed with, except in cases of fraud, not surcharged, or when no notice was issued last year, and when the tax payer claims to make a fresh return. It is probable that a large number of the persons who have been surcharged, will claim to make fresh returns. Moreover, it will be necessary to make fresh assessment on sundry persons, who it has been subsequently ascertained were surcharged by the Assessors at too low a rate.

8. As the duties connected with the License Tax will also devolve on my establishment, there will under these circumstances be still a considerable amount of work to be performed in the current year in connection with the Income Tax, even although Act No. XXI of 1861 be made applicable to this district. I would also observe that nearly 1,000 inhabitants of the town of Adoni, who were assessed by a Punchayet according to Part XI of the Act, which is to be regarded as an experiment for one year only (see construction No. 30) will have to be served with special notices and fresh returns. I have not taken any steps for making assessments on account of the current year, pending the instructions of the Board regarding the applicability or otherwise of the Act in question to this district.

9. In conclusion, I would recommend that in addition to the establishment allowed to the Collector, a Clerk on a salary of 20 Rupees may be sanctioned for the Sub-Collector, Head Assistant Collector, and 1st Class Deputy Collector for a period of four months.

Enc. 1.

Abstract.—Return of the establishment and contingent charges incurred on account of the Income Tax department, with the total of assessment and receipts of the tax during the year ending 31st July 1861.

Exd. J. Tulloch.

No. 5,361.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th October 1861.

Read letter from the Collector of Bellary, dated 28th August 1861, No. 37, forwarding, as directed in his Miscellaneous Circular No. 2,744 of the 30th May, a Return of the Establishment maintained on account of the Income tax in his District, &c.

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1. Ordered to be submitted to Government with the Board's recommendation that a Clerk on 20 Rupees be sanctioned for the Sub Collector, Head Assistant, and the 1st Class Deputy Collector for a period of 4 months under the circumstances stated by the Collector.

2. Due provision has been made in the Supplemental Budget for 1861-62.

3. With reference to the latter part of paragraph 7 of the Collector's letter, the Board observe that when a surcharge was finally adopted by the Collector in the past year it is not open to him under Act XXI of 1861 to make a new assessment for the current year, if the party surcharged does not himself claim to be re-assessed.

(A true Extract.)

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D., with original Enclosure.

Copy to A. Hathaway, Esq., Collector of Bellary.

Exd. J. Wright.

Rev. 1861 Departt
Proc. of Govt for October (9)
No. 2410

Proceedings of the
Board of Revenue

Dated 4th October 1861

Despd — 10th do —
Recd 11th do —
E. I. with 10 Encls

No. 5361

Submitting letter from
Coll.r of Bkerg forwarding
Return of the Income Tax
Establishment in that
District, and recommend-
-ing that a Cleark on Rs.
20 be sanctioned for the
Sub Coll.r, Head Asistant
& 1st Class Deputy Coll.r
for 4 Months.

No 2033

Seen Steed

J D S

Fort St George
24th October 61

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3 — Accts Genl
3 — Genl Auditor

No 286 & 287-
22 October R 23