M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2230 Press ~~Mis.~~

283.284

Dated 28 — 11 — 1861.

Not to be folded or roughly handled

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

No. 283. Read the following Proceedings of the Board of Revenue, dated 7th November 1861. No. 6,093 :—

Read the following letter from B. CUNLIFFE, Esq., Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Sydapet, 31st October 1861, No. 85.

SIR,

1. In the demand, Collection and Balance Statement of September last, forwarded on the 28th instant, the Income Tax Demand remaining uncollected on the 1st of July last was stated to be Rupees 35,560, from which the following items having for the undermentioned reasons to be omitted, I have the honor to request that the sanction of the Board may be accorded for their remission.

2. The items are—

Rs.	A.	
20	5	(1.) Ragava Charry of Caleyanoor in the Trivelur Táluq having lost much property and had every thing in his house destroyed in consequence of a gang robbery committed early this year, and requested to be relieved from the Income Tax imposed on him for last year, the omission of this item from the Demand seems necessary.
13	15	O Ve[illegible]swmy Shastry was first charged Rupees 29-12 for the Shrótrium of Sayaveram in the Ponnery Táluq, but the Tahsíldár having subsequently reported that the Shrótrium is enjoyed by ten sharers, of whom only three are liable to Income Tax, the charge upon the others not liable, amounting to Rupees 13-15, has to be remitted
9	6	(3.) The parties having already been taxed at Madras these amount have to
36	0	be remitted, to avoid double assessment.
7	3	(4.) Both father and son having been charged, the amount has to be remitted, to avoid double assessment.
40	0	(5.) There being two villages of the same name of Coratoor in the Sydapet Táluq, one and the same party was charged in both of them, in one as having returned his income, and in the other as not having returned it.
28	12	(6.) This has to be remitted, the party having been charged in two places for one and the same profits or income.
		(7.) A double charge has been made upon 60 individuals in the three Táluqs of Sydapet, Conjeveram and Ponnery, who were erroneously taxed at 4 instead of at 2 per cent., and Rupees 434-5 will have to be remitted on this account.

3. The Board clearly point out that the Assessors have to deal with only Schedules 1 and 2 of the Income Tax Act, but those Officers have been empowered to charge additional 2 per cent. in the same manner as the Civil Auditor, on the salaries of such persons as would have their total income raised beyond the maximum 2 per cent. limit, in consideration of other profits or income derived by them, and also to assess such salaries as fall below the minimum 2 per cent. limit if they should come within the tax in consideration of other means possessed.

4. Under these circumstances, I would wish to be informed whether the tax on such salaries should not be included under Schedule 4.

1.....	20	5
2.....	13	15
3.....	9	6
4.....	36	0
5.....	7	3
6.....	40	0
7.....	28	12
8.....	434	5
	589	14

1. The sanction of Government will be requested for the remission of Rupees 589-14 from the Income Tax demand of the Madras District, being the aggregate of the items mentioned by the Collector, who should himself have stated distinctly the amount in question.

2. On the question raised in paragraph 3, the Board concur with the Collector in thinking that the supplemental assessments on salaries referred to by him should be included in Schedule 4.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

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

No 284. ORDER THEREON, 28th November 1861, No. 2,230.

1. The remission of Rupees (589-14) five hundred and eighty-nine and Annas fourteen sanctioned accordingly.

2. The Government agree with the view taken by the Board in paragraph 2.

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

No. 6,093.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th November 1861.

Read the following letter from B. CUNLIFFE, Esq., Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Saidapet, 31st October 1861, No. 85:—

1. In the Demand, Collection and Balance Statement of September last, forwarded on the 28th instant, the Income Tax Demand remaining uncollected on the 1st of July last was stated to be Rupees 35,560, from which the following items having for the undermentioned reasons to be omitted, I have the honor to request that the sanction of the Board may be accorded for their remission.

2. The items are—

RS.	A.	
20	5	(1.) Ragava Charry of Caleyanoor in the Tiruvalur Taluq having lost much property and had every thing in his house destroyed in consequence of a gang robbery committed early this year, and requested to be relieved from the Income tax imposed on him for last year, the omission of this item from the Demand seems necessary.
13	15	(2.) One Veerasawmy Shastry was first charged Rupees 29-12 for the Shrotrium of Sayaveram in the Ponnery Taluq, but the Tahsildar having subsequently reported that the Shrotriem is enjoyed by ten sharers, of whom only three are liable to Income tax, the charge upon the others not liable, amounting to Rupees 13-15, has to be remitted.
9	6	(3.) The parties having already been taxed at Madras these amounts have to
36	0	be remitted, to avoid double assessment.
7	3	(4.) Both father and son having been charged, the amount has to be remitted, to avoid double assessment.
40	0	(5.) There being two villages of the same name of Coratoor in the Saidapet Taluq, one and the same party was charged in both of them, in one as having returned his income, and in the other as not having returned it.
28	12	(6.) This has to be remitted, the party having been charged in two places for one and the same profits or income.
		(7.) A double charge has been made upon 60 individuals in the three Taluqs of Saidapet, Conjeveram and Ponnery, who were erroneously taxed at 4 instead of at 2 per cent., and Rupees 434-5 will have to be remitted on this account.

3. The Board clearly point out that the Assessors have to deal with only Schedules 1 and 2 of the Income Tax Act, but those Officers have been empowered to charge additional 2 per cent. in the same manner as the Civil Auditor, on the salaries of such persons as would have their total income raised beyond the maximum 2 per cent. limit, in consideration of other profits or income derived by them, and also to assess such salaries as fall below the minimum 2 per cent. limit if they should come within the tax in consideration of other means possessed.

4. Under these circumstances, I would wish to be informed whether the tax on such salaries should not be included under Schedule 4.

1.....	20	5
2.....	13	15
3.....	9	6
4.....	36	0
5.....	7	3
6.....	40	0
7.....	28	12
8.....	434	5
	589	14

1. The sanction of Government will be requested for the remission of Rupees 589-14 from the Income tax demand of the Madras District, being the aggregate of the items mentioned by the Collector, who should himself have stated distinctly the amount in question.

2. On the question raised in paragraph 3, the Board concur with the Collector in thinking that the supplemental assessments on salaries referred to by him should be included in Schedule 4.

(A true Copy and Extract.)

Hudleston

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to B. Cunliffe, Esq., Collector of Madras.

(7)

Rev 1861 Department.
Pro. of Govt for December
No. 2689.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 7th *November* 1861.
Despatched. 14 do
Received. 16 do

No. 6,093.

Submitting a letter from the Collector of Madras and requesting the remission of Rupees 589-14 from the Income tax demand, and concurring with him in thinking that the supplemental assessments on salaries referred to by him should be included in Schedule 4.

No 2230

1. The remission of Rs 589: 14 - sanctioned accordingly -

2 The Government agree with the view taken by the Board in para 2.

For 1861 George
28th Nov 1861

4 Copies Board of Revenue
3 " Accountant Genl's
3 " Civil Paymasters

Nos 283 & 284

Letter and Order
No 2230. 28th November