M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2258 Press Mis.

29-30

Dated 5-12-1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 5th December 1861.

No. 29. Read the following Proceedings of the Board of Revenue, dated 9th November 1861, No. 6,164:—

Read the following letter from F. LUSHINGTON, Esq., Acting Accountant General, to the PRESIDENT and MEMBERS of the Board of Revenue, Chepauk, dated 19th October 1861, No. 2,299.

SIR,

1. With reference to your Secretary's letter, No. 5,468, dated 8th instant, I have the honor to inform you that, so far as I am aware, there is nothing in the specimen copy of the form of General Return of profit for Income tax, which was received with your Secretary's communication, and which appears to have been recommended by the Board and approved of by Government for adoption to militate against the requirements of this Office in connection with the Income tax accounts.

2. In paragraphs 3 and 4 the Board request to be informed whether, in my opinion, all the purposes of distinctly showing in the accounts the rates of 3, 2, and 1 per cent. would not be equally well served by keeping the rates of 4 and 2 per cent. distinct in the account; as, if at any time it is required to ascertain the amount of the 1 per cent. that has been assessed, it can be ascertained by taking one quarter of the 4 per cent. assessment, I beg to refer the Board to Section CXCI of Act No. 32 of 1860, wherein it is expressly directed that a separate account shall be kept of all sums paid on account of the 1 per cent. duty.

3. Moreover in the form* of entry furnished by the Auditor General of India, for the exhibition in the accounts of the several Presidencies and Governments of India of the collections realized from Income Tax, a column is opened for the distinct exhibition therein of the amount realized from the 1 per cent. duty.

* Copy of which is herewith forwarded for the Board's information.

In Cons. 4th October 1861, No. 6,293.

1. Ordered to be submitted for the information of Government, with reference to their Proceedings, dated 4th October 1861, No. 1,917, paragraphs 3 and 4. As the Accountant General states that the proposed form of Return of profits will not clash with the rules of his Office, the Board will at once adopt measures for furnishing the Collector with the form for adoption.

2. As the Supreme Government have so recently again required the exhibition in the Public accounts of the collections of Income tax at each rate of 2, 3 and 1 per cent., it is useless for the Board to press the adoption of the simpler entry in all assessments and Departmental accounts of the rates of 2 and 4 per cent. only. It is of course evident that the Treasury entry of the amount of the 1 per cent. duty could be at once deduced from the total of the entries at 4 per cent. to meet the requirements of the Law, although seeing that the mode of appropriating this portion of the tax contemplated by the Law has not been maintained, there seems little use in continuing to exhibit it separately in the accounts.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 30. ORDER THEREON, 5th December 1861, No. 2,258.

The Board of Revenue and the Income Tax Commissioners are authorized to make arrangements for the adoption of the forms as soon as convenient.

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

Proceedings of the Madras Government, Revenue Department, 5th December 1861.

Ordered that the following letter be despatched.

No. 31. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Financial Department, dated 5th December 1861, No. 2,259.

SIR,

With reference to paragraph 4 of your letter, dated 17th September 1861, No. 11,533, I am directed by His Excellency the Governor in Council to inform you that under the arrangement proposed in my letter, dated 28th August 1861, No. 1,730, the Income Tax accounts would show only the receipts at 2 and 4 per cent., and that the division of the latter by 4 would at once give the portion to be set aside for Public Works. The accounts now show the receipts at 2, 3 and 1 per cent., though the last two are paid by the same individuals, and thus much unnecessary accounting and trouble are caused.

No. 6,164.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th November 1861.

Read the following letter from F. LUSHINGTON, Esq., Acting Accountant General, to the PRESIDENT and MEMBERS of the Board of Revenue, Chepauk, dated 19th October 1861, No. 2,299 :—

1. With reference to your Secretary's letter No. 5,468, dated 8th instant, I have the honor to inform you that, so far as I am aware, there is nothing in the specimen copy of the form of General Return of profit for Income tax, which was received with your Secretary's communication, and which appears to have been recommended by the Board and approved of by Government for adoption to militate against the requirements of this Office in connection with the Income tax accounts.

2. In paragraphs 3 and 4 the Board request to be informed whether in my opinion all the purposes of distinctly showing in the accounts the rates of 3, 2, and 1 per cent. would not be equally well served by keeping the rates of 4 and 2 per cent. distinct in the account; as, if at any time it is required to ascertain the amount of the 1 per cent. that has been assessed, it can be ascertained by taking one quarter of the 4 per cent. assessment, I beg to refer the Board to Section CXCL of Act No. 32 of 1860, wherein it is expressly directed that a separate account shall be kept of all sums paid on account of the 1 per cent. duty.

* Copy of which is herewith forwarded for the Board's information.

3. Moreover in the form* of entry furnished by the Auditor General of India, for the exhibition in the accounts of the several Presidencies and Governments of India of the collections realized from Income tax, a column is opened for the distinct exhibition therein of the amount realized from the 1 per cent. duty.

ENCLOSURE No. 1.—Form of Credit under Income tax.

In Cons. 4th October 1861, No. 6,298.

1. Ordered to be submitted for the information of Government, with reference to their Proceedings dated 4th October 1861, No. 1,917, paragraphs 3 and 4. As the Accountant General states that the proposed form of Return of profits will not clash with the rules of his Office, the Board will at once adopt measures for furnishing the Collectors with the form for adoption.

2. As the Supreme Government have so recently again required the exhibition in the Public accounts of the collections of Income tax at each rate of 2, 3 and 1 per cent., it is useless for the Board to press the adoption of the simpler entry in all assessments and Departmental accounts of the rates of 2 and 4 per cent. only. It is of course evident that the Treasury entry of the amount of the 1 per cent. duty could be at once deduced from the total of the entries at 4 per cent. to meet the requirements of the Law, although seeing that the mode of appropriating this portion of the tax contemplated by the Law has not been maintained, there seems little use in continuing to exhibit it separately in the accounts.

(A true Copy and Extract.)

Secretary.

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

Copy to F. Lushington, Esq., Acting Accountant General.

Exd. J. Wright.

Revenue Dept

4 Copies Dispd

From

J D Inverarity

No 2259

To

The Secretary to the

Government of India

Financial Department

Sir,

With reference to

para 4 of your letter dated

17th September 1861, No 11,538

I am directed by His

Excellency the Governor

in Council to inform

you that under the

arrangement proposed in

my letter dated 28th August

1861 No 1730 the Income

Tax accounts would

show only the receipts

at 2 and 4 per cent

and that the division

of

Rd 2258

The Board of Revenue

Dated 9th November 1861.

Despatched 13th do

Received.

No 6,164.

Submitting for information a letter from the Accountant General stating that the proposed form of General Return of profit for Income tax will not clash with the rules of his Office.

14 Copies
Board of Revenue Dispd 26
13 " Income Tax Commissioners
3 " Special Commissioners 27

Rd 2258. 5 December

Collection Office

Rd 2258

The Board of Revenue

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Collection Office

C28 Mr Nov 23 Rec

of the latter by 4 would at
once give the portion to
be set aside for Public
Works - The accounts
now shew the receipts
at 2 - 3 and 1 per cent
though the last two
are paid by the same
individuals and thus
much unnecessary
accounting and trouble
are caused.

S. D. L.

Post-Offices
5th Dec 1860

Revenue 1861 Despatch
Pros: of Govt for December

No 2259.

To the Secry: to the
Govt of India.
of F.D.

Dated 5th December 1861.

Rec'd 24th Dec.

Letter to the Govt of India stating that the Income Tax accounts would show only the receipts at 2 and 4 per cent.

No 31.

Govt of India
Miscellaneous
Income Tax.

C28 Nov 13 2 Dec