M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2307 — Press ~~Mis.~~

126-127

Dated 11 — 12 — 1861.

Not to be folded or roughly handled

No. 126. Read the following Proceedings of the Board of Revenue, dated 14th November 1861, No. 6,260:—

Read the following letter from V. H. LEVINGE, Esq., Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 24th October 1861, No. 53.

SIR,

1. I have the honor to bring to the notice of the Board that hitherto Income Tax forms have been served and returned, and assessments made on them by me have been collected through the officials of the Shevagunga Zamíndár in that Zamíndári, and a quantity of Miscellaneous correspondence regarding the Income Tax Act has passed between me and the Zamíndár's Agent and Manager.

2. The whole of the above service has been done at the cost of the Zamíndár, by employing his regular servants on it; he has not entertained any extra hands on that account.

3. From the enclosed copy of a letter from the Agent and Manager the Board will perceive that payment for past services is now demanded; I have informed, that I cannot make any such recommendation, for at the time, I first made use of the Zamíndár's Establishment, they made no such demand, or stipulation; in fact the offer to assist came from them, which I gladly accepted, and I have, in answering their letter, returned my best thanks for their assistance, informing that I would apply for an Establishment to work the Act on the part of Government or through them if they would continue to give their assistance. I would prefer working through them on account of their knowledge and experience.

4. In my letter No. 4, dated 16th January 1861, in answer to the Board's Proceedings, No. 47, dated 5th January 1861, I reported that as long as the Zamíndár's people lent me their willing assistance, I did not require any further Establishment; as that aid has now ceased I am obliged to apply for an Establishment to carry out the Act in that Zamíndári.

	Rs.
Head Clerk	90
Clerk..	30
Do.	25
Do.	15
Total Rupees per month...	160

	Rs.
Clerk	35
3 Peons	15
	50
Total Rupees per month...	210

5. This gives me an opportunity of laying before the Board the existing means of working the Act in the District, with a proposal for remodelling the Establishment, through whom it is worked.

6. I have for my own office the Establishment noted in the margin.

For the Ramnad Zamíndári as per margin.

7. The Ramnad Establishment was formed to enable Mr. Hayes to carry out the Act: on his suspension I took over the work of his office, as regards the Income Tax, and have been assisted by the Manager of that Estate in the same way as by the Shevagunga people, excepting that I have allowed the Ramnad Manager the use of Mr. Hayes' Peons to collect money, as yet the Ramnad Manager has not objected, and I do not anticipate that he will, but as such may occur, I beg to propose an Establishment for that Zamíndári also, to be only employed in case of his objecting to carry on the work.

8. As I have had quite enough of Mr. Hayes, I wish to carry out the Income Tax Act in the two Zamíndáris myself, and therefore a special Clerk on 35 Rupees for Ramnad Zamíndári will not be required.

9. This alteration will put more work on my Head Income Tax Clerk, who of necessity must be a confidential servant, and I hope I have succeeded in obtaining such a man, and a hard working servant too, in the person who now fills that post, Seetaramiah; and I therefore beg that his salary may be increased according to the scale proposed below.

10. The Zamíndári of Ramnad is 2,500 square miles in extent; in it there are 4 Sub-Magistrates, I must work the Act through them; each Sub-Magistrate will require a Gumáshta on a

salary of at least 10 Rupees per mensem, and for collection for the whole Zamíndári I shall require at least 8 Peons at 5 Rupees each.

11. The Shevagunga Zamíndári is 1,694½ square miles in extent furnished with 2 Sub-Magistrates; each will require one Gumáshta on 10 Rupees, and 4 Peons will be required for collections in that Zamíndári.

12. The following shows the present Establishment and that proposed:—

Present.			*Proposed.*		
Huzúr.—Head Clerk.....	Rupees	90	Head Clerk.....	Rupees	100
Clerk.....	,,	30	Clerk.....	,,	30
Do.....	,,	25	Do.....	,,	15
Do.....	,,	15	Do.....	,,	15
Ramnad.—Clerk.....	,,	35	Attender.....	,,	5
3 Peons...	,,	15	*Ramnad.*		
			4 Gumáshtas, 10 Rupees each...	,,	40
		210	8 Peons, 5 do. ...	,,	40
			Shevagunga.		
			2 Gumáshtas, 10 Rupees each...	,,	20
			4 Peons, 5 do. ...	,,	20
					285

which is 3 per cent. on the assessments* made for the whole District to date. The assessments made in the Ramnad Zamíndári amount to Rupees 49,160-7-0; the proposed Establishment for that Zamíndári is $1\frac{5}{16}$ per cent.

* Rupees 1,15,341-1-0.

The assessments made in the Shevagunga Zamíndári amount to Rupees 34,682-6-0; the proposed Establishment for that Zamíndári is $1\frac{3}{8}$ per cent.

13. I beg the Establishments asked for may be sanctioned as soon as possible, or the Act cannot be carried out in Shevagunga with any prospect of speed or regularity.

14. The Board will perceive that I have increased the number of Peons originally sanctioned for Ramnad; but they were insufficient. Mr. Hayes' Income Tax work was greatly in arrears, and most of his collections were paid direct to him by the parties who were summoned to his Office to have their accounts settled.

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1. Ordered to be submitted to Government, with the Board's recommendation that the Collector be authorized at once to entertain the revised Income Tax Establishment proposed by him, involving an additional monthly charge of Rupees 75 beyond the present cost.

2. Mr. Levinge will please to report whether he has made any provision in his Budget Estimate for the additional charge.

3. Should Government still be of opinion that it is objectionable to work the Income Tax in Zamíndárís by means of the Sub-Magistrates, still further additions will need to be made to the Collectors' Establishment, for it is needless to point out that the Tahsíldárs of the neighbouring Táluqs could certainly not undertake the work.

4. The Board are decidedly of opinion that the Zamíndár should not be put to any expense by the assistance his Establishment has hitherto afforded to the Collector, and desire the Collector to submit a statement of the amount which in his opinion will properly remunerate that assistance.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

ORDER THEREON, 11th December 1861, No. 2,307.

The Establishment proposed for the Collector is sanctioned at a cost of Rupees 165 for which provision must be duly made in the Budget.

The Collector has three Deputy Collectors attached to his District besides Mr. Hayes, ould be preferable to employ one of these Officers as an Assessor in the Zamíndárís ıssign the duty to the Sub-Magistrates. The Government will not, however, object to loyment on this work of the Sub-Magistrates of Ramnad and Shevagunga, who receive of Rupees 85 each, if the Collector thinks it advisable to do so; but they can only act ıeir respective jurisdictions. The other Sub-Magistrates receive only Rupees 35 each, ernment will not vest them with powers under the Income Tax Act.

The Peons for Ramnad and Shevagunga are sanctioned at a cost of Rupees 60 . The Board will re-consider the pay of the Gumáshtas which is very low. It would able to have a smaller number on higher pay than 10 Rupees.

(Signed) J. D. SIM,

Secretary to Government.

No 2307 3

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Asst. Sec. to Govt.
11th Dec. 60

Chief Sec. to Govt. Fort St. George
3 — Accts. Genl. do
3 — Civil Pay. do