M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2368 — Press / Mis.

254-255

Dated 24 - 12 - 1861.

Not to be folded or roughly handled

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

No. 254. Read the following letter from C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, to E. H. LUSHINGTON, Esq., Secretary to the Government of Bengal, dated Fort William, Council Chamber, 3rd December 1861, No. 14,111 :—

SIR,

1. I am directed to acknowledge the receipt of your letter, No. 1,141*a*, dated the 9th ultimo, with its enclosures, and to inform you in reply, that His Excellency the Governor, General in Council approves, generally, of the Rules which His Honor the Lieutenant-Governor proposes to issue for the guidance of the Officers employed in carrying out the provisions of the License Tax Act in the Provinces under his control, and also of the Notice proposed to be issued at every Thana before the provisions of the Act are carried into effect.

2. The Governor General in Council deems it important that classification lists, similar to those appended to Mr. Strachey's memorandum* for the North-Western Provinces, should be prepared for Bengal as early as possible, so as to show what are the "Persons whose business is buying or selling all dealers, shop-keepers and stall-keepers," who will come into Classes I. and II., and what are the "other persons subject to the Tax" who will fall into Class III. Unless this is done speedily, His Excellency in Council apprehends that there will be much confusion and oppression.

* Vide my communication, No. 13,544 dated the 9th ultimo.

3. The division of towns, and villages, also, into two classes, on which the classification of persons in Classes I. and II. will depend, should also be made, and notified in each District with as little delay as possible.

Ordered, that a copy of the foregoing letter, together with a copy of the revised Rules and of the Notice therein referred to, be forwarded to the Foreign Department and to the several Local Governments* and Administrations,† for information, in continuation of letter of the 9th ultimo.

* Chief Secretary, Government, Fort Saint George.
" " Bombay.
" " North-Western Provinces.
" " Punjab.
Hon'ble the Governor of the Straits Settlements.
† Chief Commissioner of Oude.
Commissioner of Nagpore.
Resident at Indore.
Agent to Governor General Central India.

Revised Draft recommended for approval by the Lieutenant-Governor of Bengal.

RULES FOR THE GUIDANCE OF OFFICERS EMPLOYED IN CARRYING OUT THE PROVISIONS OF ACT XVIII. OF 1861, BEING AN ACT FOR IMPOSING A DUTY ON ARTS, TRADES, AND DEALINGS.

1. The assessment and collection of the duty on Arts, Trades, and Dealings shall be made in the several Districts under the Government of Bengal by the Sudder and Mofussil Assessor Deputy Collectors, under the control of the Collector of the District, subject to the orders of the superior Revenue authorities.

2. As soon as possible, in the current year, and hereafter, during the month of July in each year, the Assessor Deputy Collectors shall make out lists of all persons within their respective Sub-divisions or Circles, who, by reason of their callings, and of their not being assessable for Income Tax, are liable to pay duty under Act XVIII. of 1861. These lists may be prepared with the assistance of the Tahsíldárs subordinate to the several Assessor Deputy Collectors. These lists shall contain a specification of every town, mart, bazar, and village within the Sub-division or Circle, and shall show, 1*st*, the number of houses and the number of shops in the town, mart, bazar, or village; and 2*nd*, the name of each person therein liable to be assessed, distinguishing

such as are dealers or shop-keepers from the others. When his list has been completed, each Mofussil Assessor Deputy Collector shall forward a copy of it to the Sudder Assessor Deputy Collector of his District, by whom, after examination and revision, a general list shall be prepared, in which every person liable to assessment shall be classed, according to the general principles laid down in these Rules.

3. The following is the principle on which such classification shall be generally made. In all towns or places having more than 200 houses, in all marts of trade, and in all permanent bazars having more than six shop-keepers or dealers doing business therein, all persons whose business is buying and selling, and all dealers, shopkeepers, and stall-keepers, not being itinerant vendors or hawkers, the same being liable to pay license duty under the Act above mentioned, shall be entered in the 1st Class. In other places, all such persons shall be entered in the 2nd Class, as also all itinerant vendors or hawkers liable to pay the duty. All other persons, wheresoever resident, liable to pay duty under the Act, shall be entered in the 3rd Class. But Collectors of Districts, subject to the orders of superior authority, shall have power, for reasons assigned, to order that, in any particular place, wherein dealers under this rule would all come within the 1st Class, all dealers shall come within the 2nd Class. And similarly, Collectors shall have power to exempt from duty individuals, by, reason of their ascertained inability to pay, granting certificates of exemption, as prescribed by Section III. of the Act.

4. Persons whose names are entered in the 1st Class shall be assessed at 3 Rupees a year; persons whose names are entered in the 2nd Class shall be assessed at two rupees a year; and persons whose names are entered in the 3rd Class shall be assessed at one rupee a year.

5. The Collector, under the control of the superior Revenue authorities, shall determine what places shall be deemed such as to require, on the above principle, all dealers resident therein to be entered in the 1st Class.

6. The Collector, after revision and approval, shall sign the general list, from which an extract shall be sent to each Sub-division or Circle in the District, and one copy of such extract shall be stuck up in every Assessor Deputy Collector's Office, and another copy shall be stuck up in every Thannah within the Sub-division or Circle, as prescribed by Section IV. of the Act. On the receipt and publication of these extracts, the Assessor Deputy Collectors, with the aid of their Tahsildars, shall demand and collect the duty from the persons liable thereto in their several Sub-divisions or Circles.

7. Every Tahsildar shall be supplied with three sets of cheque receipt books. The Superintendent of Stamps and Stationery shall furnish these books to the several District Collectors on indent. The receipts in these cheque books shall be numbered consecutively, and shall be of three colours, *viz.*, red, bearing a Stamp of three Rupees; blue, bearing a stamp of two Rupees; and yellow, bearing a Stamp of one Rupee; corresponding to the amounts to be realized from persons assessed under the several classes.

8. On receiving the amount of the tax due from any person, the Tahsildár, or Assessor Deputy Collector, or other competent officer who receives it, shall write the name, residence, and calling of the payer on a receipt of the proper colour, and also on the countercheque which he retains; and this receipt shall exempt the payer from any further demand under the Act abovementioned, during the year on account of which payment has been made. The years of assessment commence on the 1st of August and end on the 31st of July.

9. When payment on demand lawfully made under the Act is refused, or delayed so long as to make further steps necessary, the name of the defaulter shall be reported to the Sudder Assessor Deputy Collector, who shall direct process of realization under Section VI. of the Act to be resorted to, in accordance with such general rules as the Collector may prescribe.

10. On the first Office day of every month, and as much oftener as the Assessor Deputy Collectors may request, the Tahsildars shall take to the Assessor Deputy Collector to whom they are subordinate, their cheque books, and the money they have collected during the past month. The Assessor Deputy Collector shall compare each cheque book with his list, and shall note in the latter the names of the persons who have paid the tax.

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

11. From the lists thus marked off, the Mofussil Assessor Deputy Collectors shall compile and submit to the Sudder Assessor Deputy Collector, not later than the 10th day of every month, a statement having the following headings:—

1. Name of place.	
2. Total amount assessed	Under Class I. / Ditto II. / Ditto III.
3. Total amount collected up to the end of last month	Under Class I. / Ditto II. / Ditto III.
4. Collections during the month	Under Class I. / Ditto II. / Ditto III.
5. Total collections	Under Class I. / Ditto II. / Ditto III.
6. Remaining to be collected	Under Class I. / Ditto II. / Ditto III.

12. From these statements the Sudder Assessor Deputy Collector shall, not later than the 20th day of the month, compile and submit through the Collector of the District to the Commissioner of the Division, a Statement in the same form, the name of the Sub-division or Circle being substituted for the name of the place. At the close of each quarter, the Commissioner shall submit a similar Statement to the Board of Revenue, the name of the District being substituted for that of the Sub-division or Circle.

13. The collections of each month shall be remitted to the Sudder station, in such manner, and under such rules, as the Collector, under the instructions of the Commissioner of the Division, may direct.

14. Any Officer employed in the collection of the License Tax, who shall, on any pretext whatever in connexion with this duty, receive money from any person, except in the manner above described, shall be prosecuted for a misdemeanor, under section CXCV., Act XXXII. of 1860, and besides being liable to the penalties therein described, shall be dismissed from office.

DRAFT of proposed Notice to be issued at every Tannah before the provisions of Act XVIII. of 1861 *are carried into effect in any District in the Lower Provinces.*

Notice is hereby given that under Act XVIII. of 1861 a Tax will be levied from every person, exercising any Art, Trade, or Dealing for gain or profit in any town or village.

In every town and in every village in which there are more than 200 houses, and in all marts of trade and in all permanent bazars having more than six shop-keepers or dealers doing business therein, all persons whose business is buying and selling, all dealers, shop-keepers, and stall-keepers shall be entered in the 1st Class, and shall be assessed to pay a tax of Rupees (3) three for each year.

In all other places, such persons shall be entered in the 2nd Class, as also all itinerant vendors or hawkers, and shall be assessed to pay an annual tax of Rupees (2) two.

All other persons liable to the License Tax, whether resident in a town or in a large or small village, will be entered in the returns under Class III., and will be assessed to pay annually Rupee (1) one.

The years of assessment commence on the 1st August and end on the 31st July.

The Collector, after revision and approval, will sign a general list of all persons liable to assessment, from which extracts will be made and sent to all the Sub-divisions and Circles in the district and stuck up in every Assessor Deputy Collector's Office, and no person is bound to pay this tax whose name is not entered in such list. No one can be called upon to pay

more than the amount entered opposite his name in the list, and in order to protect tax-payers from frauds and exactions, the tax will be collected in the manner following:—

Persons assessed under the 1st Class at Rupees 3 a year, will receive from the Tahsíldár a receipt which may at once be recognized as the correct receipt from its being of a red colour.

Persons assessed under the 2nd Class at 2 Rupees a year, will receive a blue receipt; and persons assessed at 1 Rupee under the 3rd Class, will receive a yellow receipt. The payment of any money without taking a receipt is prohibited. Only one payment can be demanded in any year between the 1st August and 31st July following.

Whoever does not pay the tax on demand will be liable to a penalty of three times the amount of the duty payable.

(True Copies.)
(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

No. 255. ORDER THEREON, 24th December 1861, No. 2,368.
Communicated to the Board of Revenue.

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

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No. 1411

FROM C. H. LUSHINGTON, ESQUIRE,
SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT;

TO E. H. LUSHINGTON, ESQUIRE,
SECRETARY TO THE GOVERNMENT OF BENGAL.

Fort William, Council Chamber, the 3rd December 1861.

Financial Department.

SIR,

I AM directed to acknowledge the receipt of your letter, No. 1141*a*, dated the 9th ultimo, with its enclosures, and to inform you in reply, that His Excellency the Governor General in Council approves, generally, of the Rules which His Honor the Lieutenant-Governor proposes to issue for the guidance of the Officers employed in carrying out the provisions of the License Tax Act in the Provinces under his control, and also of the Notice proposed to be issued at every Thanna before the provisions of the Act are carried into effect.

2. The Governor General in Council deems it important that classification lists, similar to those appended to Mr. Strachey's memorandum* for the North-Western Provinces, should be prepared for Bengal as early as possible, so as to shew what are the "Persons whose business is buying or selling, all dealers, shop-keepers and stall-keepers," who will come into Classes I. and II., and what are the "other persons subject to the Tax" who will fall into Class III. Unless this is done speedily, His Excellency in Council apprehends that there will be much confusion and oppression.

* Vide my communication, No. 13544, dated the 9th ultimo.

3. The division of towns, and villages, also, into two classes, on which the classification of persons in Classes I. and II. will depend, should also be made, and notified in each District with as little delay as possible.

I have the honor to be,

SIR,

Your most obedient servant,

Hugh Lushington

Secretary to the Government of India.

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In 1411a

ORDERED, that a copy of the foregoing letter, together with a copy of the revised Rules and of the Notice therein referred to, be forwarded to the Foreign Department and to the several Local Governments* and Administrations,† for information, in continuation of letter of the 9th ultimo.

*Chief Secretary, Government, Fort Saint George.
" " Bombay.
" " North-Western Provinces.
" " Punjab.
Hon'ble the Governor of the Straits Settlements.
†Chief Commissioner of Oude.
Commissioner of Nagpore.
Resident at Indore.
Agent to Governor General Central India.

Rec'd 1st Sept
Rec'd from Govt for Decr
No 3044
From the Secy to the
Govt of India -
Dated 30th Aug 14
Rec'd 23rd Sept 14
(Encl) No 14 111 a

No 2368
Commercial
The Board of Revenue
Hon'ble Sir
24th Sept 14
Secy

14 Cessions
To the Board of Rev:
Circ

Transmitting Copy of a
letter from the Govt of
India to the Govt of Bengal
Containing Certain Rules
prescribed for Carrying
into effect Provisions of
the Licensed Salt
Act -

No 2368. 24th December
Written over