C.F. 73.

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 826 Press / Mis.

204-210

Dated 13 - 4 - 1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
13th April 1861.

No. 209. Read the following letter from C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, to the Acting Secretary to the Government of Fort Saint George, dated Fort William, 14th March 1861, No. 3,312 :—

SIR,

1. I am directed to acknowledge the receipt of your letter, No. 27, dated 7th January last, requesting a reconsideration of the ruling of this Government, which declares that Ryots holding lands paying less than 600 Rupees annual assessment, are liable to Income Tax on their profits from such lands, if receipts from other sources raise their total income above the minimum prescribed by the Act.

2. In reply I am desired to intimate that the Governor General in Council considers that a discretion should be exercised in applying the strict letter of the law to the Presidency of Madras. No separate rule can be laid down by authority; but it is hardly worth while to unsettle a whole population for the sake of uniformity of practice, by bringing under taxation a stray individual here and there, who might otherwise escape with the body of his class.

3. His Excellency in Council thinks that the proper course, is to instruct the Collectors in the Madras Presidency before issuing notices generally to the cultivating class, to form and report the best estimate they can make of the number of cases and amount of Revenue in question, and not to issue any notices without strong ground for supposing that the party is liable nor unless such cases are so numerous that a considerable amount of revenue is at stake.

4. His Excellency in Council does not know that there is any necessity for any such inquiry as the Madras Government object to, into private Titles, Mortgages, &c. He would leave the Government of Madras a discretionary power in applying the law at least for this season, subject to further report of the real extent of revenue at stake, before enforcing the law next season.

No. 210. ORDER THEREON, 13th April 1861, No. 826.

A copy of this letter will be communicated to the Board of Revenue, with instructions to direct Collectors to follow the course described in paragraph 3, in the case of Ryots paying less than 600 Rupees a year.

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

Initials of Tender.

Rec'd 1861 Sept 6th
Pro: of Govt for April
No 873.

No 826.

Dec 4/7 Jan 1/10 No 51

From
The Secy to the Govt of Madras, Pol Dept

Dated 14th March
Rec'd 10th April 1861.
No 876. 13th April No 3312.

A copy of this letter will be communicated to the Board of Revenue, with instructions to direct Collectors to follow the course directed in Para 3, in the case of Ryots paying less than 600 Rupees a year.

Fort St Geo
13th April 1861

From the Bd of Revn 11th January 1862 C. No 128 in

Pointing out the course to be pursued, in reference to the Income Taxes, by the Ryots whose assessment, or whose receipts from the Lands, may be less than 600 Rupees a year, or their income above the minimum prescribed by the Act.

With an Order

1820 / 210

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