M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 946	Press ~~Mis.~~
447-448	
Dated 27-4-1861.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 27th April 1861.

No. 447. Read the following Proceedings of the Board of Revenue, dated 6th April 1861, No. 1,772:—

Read the following letter from J. SILVER, Esq., Collector of Tinnevelly, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Tutacorin, 14th March, 1861, No. 127.

SIR,

1. I have the honor to acknowledge the Proceedings of the Board, dated 7th March 1861, forwarding Mr. Kearns' complaint about the collection of his Income Tax.

2. Mr. Kearns objected to paying his Tax to the village collecting Officers who are not bound by an oath of secrecy, and complains of his having been formerly asked for a return of his income by the Curnum of his village; further that a party, whom he does not specify, filled up the receipt, when his Tax was collected.

3. Some months ago, an anonymous writer in the Madras newspapers, dating his letter from "Tinnevelly," stated he had been asked by a Curnum for a return of his income. I did not then know who the party was, but have no doubt now it was Mr. Kearns. In addressing the Board on the 10th November 1860 on this subject, I reported the steps I had taken to prevent inquisitorial proceedings, and I append to this letter a translation of my Circular Order. On receipt of Mr. Kearns' letter now under reply, I at once sent orders to inquire if the Curnum of his village had asked such a question, and found he had done so, through ignorance. I have strictly warned him against it. Had Mr. Kearns addressed me at the time, the warning would then have been given, but he preferred the more indirect mode of a letter to the newspapers under an anonymous signature.

4. As regards the collecting village Revenue Officers not being sworn, I need only remark that all Assessors who compute assessments, and all Officers who have an opportunity of reading or seeing individual returns, are sworn to secrecy. There is no provision or order to administer an oath to the village Revenue servants who collect the Tax. Such a procedure would not give additional security, but would greatly tend to turn the working of the Act into a farce. The particulars of an individual's income are not communicated to the collecting Officers, who are merely furnished with a list of sums to be collected.

5. The party referred to in such very indefinite terms by Mr. Kearns, as having assisted in making out his receipt, was his own Schoolmaster, who, as stated by the Mirássidárs, with his consent, and in his presence, filled up the receipt and inserted the English numerals.

6. That I have done all in my power to guard against undue publicity in the collection of the Tax, the accompanying extract from my Circular Order to all the Táluq Assessors when sending the Registers of Assessment, will convince the Board and Government. I beg further to remark that Mr. Kearns' complaint refers only to the collection of the *first* quarter's Income Tax. As regards the second quarter's collection, a Tarufdar who understands English was sent to him, and I trust there will be no room for further complaint. The original receipt is returned, and as from the signature, the Mirássidár does not seem able to write well, I have ordered that he should not be employed on this duty again.

In Cons. 6th March 1861.

1. Resolved that the above letter be submitted to Government, with reference to their Order, dated 5th March 1861, No. 502, Revenue Department.

2. The Board have little to add to the remarks made in their previous Proceedings on similar complaints. The collection of the Tax in the villages is of necessity entrusted to the village Officers who cannot all be sworn to secrecy, as the Collector alone can administer the oath of secrecy under the Act. A knowledge of the amount of Tax to be collected involves

knowledge of the income assessed. The Board hope that the Collector's present arrangements, and the adoption by the public of the privilege of paying by number or letter, will remove all cause of complaint in future.

(A true Copy and Extract.)

(Signed) J. D. SIM, *Secretary.*

No. 448. ORDER THEREON, 27th April 1861, No. 946.

1. Ordered to be communicated to Mr. Kearns, in reply to his letter of the 31st January. The Government regret the publicity of which that gentleman complains; but the Board of Revenue truly remark that the means of maintaining the provisions of the Income Tax with regard to secrecy, are very defective in the interior.

2. Mr. Kearns will be reminded, however, that persons desirous to ensure secrecy as to the amount of their payments, can have recourse to the mode of proceeding provided in Section 44 and Part 16 of Act XXXII of 1860.

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

Revenue Departt.

No. 946.

Proceedings of the Madras Government
Under date the 27th April 1861.

Read the following
proceedings of the Board of Revr:

Submitting with reference
to the Order of Govt. dated 5th March
1861 No. 502 Revenue Departt, a
letter from the Collector of Tinnevelly
reporting on Mr. Kearns's complaint
about the collection of his Income
Tax.

(Here enter 6th April 61 No. 1772)

Ordered to be
communicated to Mr. Kearns,
in reply to his letter of the
31st January. The Govt. regret
the publicity of which that
gentleman complains; but
the Board of Revenue truly
remark that the means of
maintaining the provisions
of the Income Tax with
regard to secrecy, are very de-
fective in the interior.

will

Mr.

2. ... Mr. Kearns will be reminded, however, that persons desirous to ensure secrecy as to the amount of their payments, can have recourse to the mode of proceeding provided in Sec: 1, 2, and Part 1 of Act 32 of 1860.

13 Copies Boards of Revenue. with 3 Rules Diff. p. 247
1 " Revd J. F. Kearns. "

Revenue 1861 Depts
Pro: of Govt for April

No 946.

Pro: Madras Govt
D 27 of April 1861.

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Mr Reams complt. Comr. Ins
connection with the Income
Tax

Boards Report on
the Complaint of Mr
Reams of Tinnevelly
regarding the irregularity
in the Collection of Income
Tax, Communicated to
him -

No 447 & 448.