M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 106 Press ~~Mis.~~

173-174

Dated 8-5 1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 8th May 1862.

No. 173. Read the following letter from R. A. DALYELL, Esq., Sub-Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 25th April 1862, No. 2,633 :—

SIR,

1. With reference to the Order of Government, dated 18th February 1862, No. 352, I am directed by the Board of Revenue to submit the accompanying return exhibiting the particulars called for by the Government of India in their letter, dated 3rd February 1862, No. 788, as far as they have been obtained.

2. The Board direct me to express their regret that the return is not quite complete owing to the defective information furnished by some of the Districts. The Officers in charge of the Districts referred to, have promised to supply the wanting particulars at an early date, but the Board do not deem it advisable to delay further the submission of the return.

3. It will be observed that the recent alteration in the incidence of the Income Tax will relieve from the impost upwards of 72,000 persons, and will result in a decrease of revenue to the extent of about four lacs of Rupees, or one-fourth of the total receipts. The remaining three, fourths are paid by 22,449 persons, whose incomes are above Rupees 500 per annum.

4. An examination of the classification of incomes will show that there are but 23 persons whose incomes are above Rupees 50,000 (£5,000) per annum, of whom nine are residents of the Presidency town; and that the incomes of 582 persons are between that sum and Rupees 5,000 (£500) per annum, of whom 166 are residents in the Town of Madras.

5. It is also evident from the return now submitted that if the incidence of the English and Indian Income Taxes were the same, *i. e.*, were no incomes above £100 (Rupees 1,000) liable to the tax the impost, as far as this Presidency is concerned, would fall entirely on 5,781 persons or about $\frac{1}{40}$ per cent. of the population; and that of these persons about one-fifth would be residents at the Presidency. The sacrifice of revenue involved would probably not exceed four lacs of Rupees or £40,000. It thus appears that about one half of the late Income Tax and about two-thirds of that now to be imposed, is derived from persons with incomes beyond Rupees 1,000 (£100) per annum.

6. It should be mentioned that the Income tax assessed by ex-officio Assessors on the salaries of public servants and the Income Tax on dividends from Government securities have not been taken into account in the above calculations.

Statement showing the particulars of Income Tax Assessments, &c., for the year 1860-61.

Districts.	Number of persons assessed to the Income Tax at 2 per cent. for the year 1860-61.	Total sum at which they were assessed.	Amount realized to date.	Number of persons surcharged.	Number of persons who have elected to make a fresh assessment under Act XXI of 1861.	Number of such persons belonging to the 2 per cent. Class.	Total number of assessments made in 1860-61 under each Schedule.				Amount realized.						Number of surcharges.	Classification of Income.					
							Schedule I.	Schedule II.	Schedule IV.	Without particulars of Schedules.	Schedule I.	Schedule II.	Schedule IV.	Without particulars of Schedules.	Total.			500 to 1,000.	1,000 to 2,000.	2,000 to 3,000.	3,000 to 4,000.	4,000 to 5,000.	5,000 to 10,000.	10,000 to 50,000.	50,000 to 1,00,000.	Above 1,00,000.
1	2	3	4	5	6	7	8				9				10		11	12									
	No.	Rs.	Rs.	No.	No.	No.	No.	No.	No.	No.	Rs.	Rs.	Rs.	Rs.	Rs.		No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Ganjam ...	390	9,465	9,439	1,589	392	282	1,574	1,856	65	...	38,382	14,428	1,166	...	53,976		2,196	229	62	10	11	2	3	1	1	...	...
Vizagapatam ...	241	11,785	11,785	1,696	...	...	2,294	2,069	...	...	89,768	19,558	...	...	1,09,326		348	100	31	11	3	3	10	2	2	...	...
Godavery District.	245	23,044	22,834	3,664	598	221	5,003	451	...	7	83,801	38,201	660	...	1,22,662		988	160	34	16	8	10	18	2	2	...	...
Kistna District ...	270	39,108	38,320	7,872	2,298	1,989	8,017	8,297	329	...	63,054	47,367	1,196	...	1,11,617		498	99	31	11	6	1	9	3	1	...	...
Nellore ...	169	31,651	31,237	5,537	286	155	5,017	6,699	...	112	82,737	62,166	...	...	1,44,903		896	166	48	9	1	4	10	1	...	...	...
Cuddapah ...	231	24,781	24,523	2,932	...	...	4,880	5,080	...	...	64,216	57,545	1,160	...	1,22,921		3,889	1,381	154	33	2	1	...	...	...	...	...
Bellary ...	107	40,837	40,544	5,170	2,875	1,657	9,017	9,419	667	..	1,68,189	1,45,260	7,047	...	3,20,496		8,011	2,961	505	102	36	9	23	4	...	...	...
Kurnool ...	187	19,680	19,534	3,015	921	360	...	...	...	4,751	77,393	....	....	78,483	1,55,876		4,053	1,505	146	29	9	6	11	6	...	...	...
Madras District..	127	12,347	11,523	2,076	748	588	2,176	2,327	208	...	40,981	.....	.....	44,432	85,413		4,454	587	154	25	11	5	9	6	...	...	...
North Arcot ...	206	18,246	16,942	988	746	328	1,851	3,687	...	...	67,472	50,540	3,012	...	1,21,024		1,720	587	176	38	15	13	10	10	1	...	...
South Arcot ...	427	16,185	13,916	2,632	1,332	424	758	3,648	...	...	37,679	35,507	...	...	73,186		3,247	1,345	128	22	14	8	16	2	...	...	...
Tanjore ...	156	13,009	10,541	473	432	192	1,624	1,872	...	...	54,112	40,814	...	...	94,926		1,384	444	151	35	23	11	12	7	...	...	...
Trichinopoly ...	303	4,198	4,187	125	51	7	825	891	22	..	14,985	7,551	76	...	22,612		195	116	44	9	5	2	4	8	...	...	...
Madura ...	200	17,035	15,620	1,360	330	121	3,407	3,357	155	...	1,03,386	59,754	803	...	1,63,943		1,465	492	180	44	17	15	25	28	1	1	...
Tinnevelly ...	300	18,162	18,138	2,902	523	195	3,982	4,108	391	...	79,634	48,263	2,885	...	1,30,782		3,711	679	159	62	27	14	17	14	...	...	...
Coimbatore ...	267	13,402	12,552	1,413	136	75	...	...	...	...	595	304	17	...	916		54	395	109	22	14	10	19	1	...	...	...
Salem ...	243	12,028	9,817	1,358	308	122	2,596	2,453	359	...	38,780	26,820	1,047	...	66,647		1,857	577	127	38	14	10	7	8	...	...	...
North Canara ...	105	5,379	5,363	1,005	69	42	1,220	115	7	...	18,127	14,077	92	...	32,296		1,320	247	49	18	7	1	4	1	...	...	...
South Canara ...	881	4,661	4,619	208	261	153	1,010	1,130	268	...	19,711	13,405	1,934	...	35,050		282	78	22	13	3	8	2	...	...	...	...
Malabar ...	1,741	20,720	20,202	1,982	334	89	4,308	3,964	132	..	100,359	52,577	2,191	...	1,55,127		3,036	976	277	83	43	18	45	17	...	...	...
Madras Town ...	5,783	49,246	48,486	6,689	1,343	717	6,756	10,526	1,550	...	299,765	2,02,544	49,507	...	5,51,816		8,648	1,554	498	229	111	72	96	70	7	2	...
Total....	72,149	4,04,969	3,90,122	54,686	13,983	7,717	66,295	71,949	4,272	4,751	15,42,926	9,36,676	73,103	1,22,915	26,75,620		69,716	16,718	3,522	965	418	218	344	238	15	11	...

Revenue Board Office,
Madras
25th April 1862.

(Signed) R. A. DALYELL,
Sub-Secretary.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Ordered that the following letter be despatched :—

No. 174. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Financial Department, dated 8th May 1862, No. 1,016.

SIR,

I am directed to forward the accompanying letter from the Board of Revenue, dated 25th April 1862, No. 2,633, submitting a statement showing the particulars of Income Tax Assessments, &c., in this Presidency for the year 1860-61, called for in the Resolution of the Government of India in the Financial Department, dated 3rd February last, No. 788.

(True Copies.)

W. Office
Draft 15 Feb 62

W-1016.

R.D.

No 1016

The Secretary to the Govt of India
Financial Dept

Sir,

I am directed to forward the accompanying letter from the Board of Revenue dated 25 April 1862 No 2633 submitting a statement shewing the particulars of Income tax assessments in this Presidency for the year 1860/61 called for in the Resolution of the Govt of India in the Financial Department dated 3rd February last No 788.

I have &c

J. D. S

From Fort St George
8th May 62

To Lt Gov of Indra

Return of Income tax Appeals
Fee for 1860/61.

Pro. 18th February/62 No. 379
" 21 March/62 No. 354-355.

Revenue 1862 Dept No.
No. of Govt Secretary

Dated 1st 1862.

To
The Secretary to the
Govt of Orissa.
Financial Dept.

Sir,

I am directed to
Lt Gov in Council to
submitting statement
showing particulars
of Appeals preferred
against assessments
made under Act
XXX of 1860-61