M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1180	Press ~~Mis.~~
506-507	
Dated 27-5-1862.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 27th May 1862.

No. 506. Read the following Proceedings of the Board of Revenue, dated 8th May 1862, No. 2,931:—

Read the following letter from V. H. LEVINGE, Esq., Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated Madura, 17th April 1862, No. 17.

SIR,

1. With reference to the Board's Proceedings No. 2,143, dated 2nd April 1862, submitting to Government a list of the present and that of the proposed Establishment of the Income Tax Department in the several Districts, copy of which was furnished for my information, I have the honor to submit the following observations, and beg that the Board will be good enough to give them their consideration and lay the same before Government.

2. In paragraph 11 of the said Proceedings the Board observe that the time for modifying the previous year's assessment has expired; that there is little work to be done now in the Income Tax Department and that the Establishments proposed by the several Collectors vary greatly and are not based upon any general principle. I beg to state that the work of the Income Tax Department will vary in all Districts according to extent, number of persons brought under the Act, and extent of Zamíndárís.

3. As regards the Madura District there are six Ain Táluqs and two large Zamíndárís, Ramnad and Shevagunga, the former containing sixteen and the latter eight Táluqs, and the large town of Madura, all of which are under my direct charge with the exception of two Ain Táluqs in charge of the Sub-Collector.

MEMORANDUM.

Táluqs.	No. of persons assessed.	Amount of Tax imposed.		
		Rs.	A.	P.
Madura Town	484	7,669	2	0
Madura Táluq	72	942	2	0
Terumungalum Táluq	131	3,380	2	0
Mélur Táluq	98	971	7	0
Dindigul Táluq	267	3,910	5	0
Palani Táluq	145	1,422	4	0
Periakolam Táluq	101	2,361	14	0
Ramnad Zamindári	1,607	50,839	11	0
Shevagunga Zamindári	1,230	35,454	5	0
Total	4,135	1,06,951	4	0
Deductions from the pay of public servants, &c.	...	10,996	10	11
Grand Total	...	1,17,947	14	11

4. The marginal Memorandum will show the number of persons assessed and the amount of Tax imposed in each Táluq, &c., up to date for the year 1860-61, which amounts to Rupees 1,06,951-4-0 minus the sum of Rupees 10,996-10-11 deducted from the salaries, &c., of the public servants.

5. The work of the said two Zamíndárís inhabited by wealthy merchants is more laborious than that in the Ain Táluqs, and there are no Assessors in those Zamíndárís; I myself make the individual assessment obtaining information from the managers of those estates who are only vested with the duties of collecting the Tax imposed by me.

6. The amount of work done in the Income Tax Department under my direct superintendence for a year is as follows:—

No. of Notices issued are	4,559
,, of Returns examined and assessed are	4,135

Preparing the Assessor's and General Abstracts for the same as well as duplicates to be sent to the collecting officers.

No. of Surcharge Notices issued are	1,541
,, of neglect charge are	1,149
,, of English letters received from different authorities are	253
,, of do. sent from this Office are	188
,, of Tamil Urzees received are	1,000
,, of do. orders issued	1,408
,, of Petitions received and disposed of	400

and other miscellaneous works.

7. Besides the above I have also to do work on account of other Districts, such as furnishing information as to the liability of the wealthy Nauttookottai Chetties or other principal

Merchants, who are residents of this District carrying on trade all over the country, besides collecting Tax imposed on them in other Districts.

8. For the current year the number of persons to be assessed will greatly increase, as I have found many new persons and have more than a thousand returns to be assessed.

9. Although the Tax imposed was to be confirmed for the present year with the exception of certain cases requiring alteration, yet the work of preparing abstracts and duplicates, &c., is in no way diminished, the only relief is in the non-issue of Notices and examining Returns.

10. While the work of the Department is with difficulty carried on by the present Establishment, I fear there will be great delay if it has to be done by a single hand as proposed by the Board. The work of the Department for the current year will hardly be finished before the new year will begin when the operations of that year will begin also, so the work will be endless and in confusion.

11. With regard to the observations made by the Board, that they do not propose to have an Officer on a pay of 100 Rupees, recommending one such servant on 70 Rupees, I beg to state that I have no other Establishment to do the work of the Zamíndáris, and that the office of a Clerk of 35 Rupees pay attached to the 2nd class Deputy Collector's Office was abolished* and consequently the whole work and responsibility fell on the Head Clerk who, in my opinion, must be a confidential man, in receipt of a handsome salary, he is a man I must depend on greatly.

* Letter to Board, 24th October 1862, No. 53.

12. The amount proposed by the Board for Establishment of this District is Rupees 227 per mensem, which is less than the present cost by only Rupees 13, as shown in the margin.

	Rs.	A.	P.
Hoozoor Establishment.....	165	0	0
2 Gumáshtas and four Peons at Ramnad.....	50	0	0
1 Do. and two do. for Shevagungah.....	25	0	0
Total....	240	0	0
Deduct amount proposed by the Board.....	227	0	0
Difference....	13	0	0

13. The Managers of the Zamíndáris carry on the work of collecting the tax with the assistance of three Gumáshtas and six Peons now employed without inconvenience. I do not therefore require the three Gumáshtas and six Peons additionally proposed by the Board.

14. The Board having fixed the rate of the pay of Gumáshtas at 12 Rupees, the cost of the present Establishment exceeds the amount proposed by the Board only by Rupees 4 per mensem, and the total cost of the District is $2\frac{3}{8}$ per cent. of the aggregate amount of assessment.

15. Under these circumstances I hope the Board will perceive that without the present Establishment the working of the Income Tax cannot be carried on as efficiently as I should wish, and therefore beg that the Board will be good enough to obtain the sanction of Government to retain an Establishment at the cost of the sum proposed by the Board at an additional expense of 4 Rupees, as shown below :—

Hoozoor Establishment.

	Rs.	A.	P.			
1 Head Clerk...	100	0	0			
1 Clerk...	30	0	0			
2 Do.	30	0	0			
1 Attender	5	0	0			
				165	0	0
Ramnad Zamíndári.						
2 Gumáshtas...	24	0	0			
4 Peons	20	0	0			
				44	0	0
Shevagungah Do.						
1 Gumáshta	12	0	0			
2 Peons	10	0	0			
				22	0	0
Total...				231	0	0
Amount proposed by the Board.				227	0	0
Difference...				4	0	0

Proceedings of the Madras Government, Revenue Department, 27th May 1862.

16. The Sub-Collector has only two Táluqs, not rich ones, and does not require a Clerk for Income Tax work.

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1. Ordered to be submitted to Government.

2. Under the circumstances stated by the Collector the Board recommend that the Establishment now proposed at a cost of Rupees 231 be sanctioned, the increase over that recently authorized being only 4 Rupees monthly. Mr. Levinge states that he has more than a thousand returns to be assessed, but the Board cannot understand why this has been left undone till so late a period of the year. The Establishment proposed by the Board and sanctioned by Government was framed on the supposition that all the assessments had been made.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 507. ORDER THEREON, 27th May 1862, No. 1,180.

1. The Establishment proposed by the Collector of Madura may be substituted for that sanctioned in G. O. 28th ultimo, No. 913.

2. Report of the alterations will be made to the Supreme Government when the Board's reply to G. O. dated 10th instant, No. 1,040, is received.

(Signed) J. D. SIM,

Secretary to Government.

Pro: 30th April 1862 Nos 423-424
" 10 May 1862 " 223-224

Rev - 1862 Oct 8
Pro: of Govt 7th May 1862

Proceedings of the
Board of Revenue

Dated 5th
Rec'd 8
Rec'd 9th

May 1861

No 2934
Form K-5/12 July 62
No 1999.

Nos 506 & 507.

With an order

W-180

The establishment proposed
by the Collector of Income
may be substituted for
that sanctioned in G.O.
28th October No 913.

Report of the alterations will
be made to the Supreme Govt when
the 6th Annl Report of I.T. G.O. dated 8th Feb 1865
is received.

Asst Sec
27th May

To Copies to the
Bd of Rev
1 - Accts Genl
3 - Asst Paymaster

J.D.S.