

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1357

Press
~~Mis.~~

299-300

Dated 20-6-1862.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
20th June 1862.*

No. 299. Read the following Proceedings of the Board of Revenue, dated 6th June 1862, No. 3,614:—

Read the following letter from E. B. THOMAS, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated Ootacamund, 2nd April 1862, No. 75.

SIR,

1. I have the honor to acknowledge the receipt of the Board's Proceedings of the 28th February 1862, No. 1,385.

2. As regards the origin, extent and incidence of the Cart tax, I beg to refer the Board to my letters noted in the margin, copies of which are enclosed.

3. Up to 1855 the tax levied on Carts was carried to the head of Muhturfa, but with reference to the orders of the Accountant General, dated 30th June 1856, No. 226 (copy enclosed together with a transcript of my letter, dated 14th idem, No. 82), it was carried to the head of Local Funds, and continued to be so until the Trades Duty Act* came into operation, when it was considered that the tax on Carts was an item falling lately under the License tax, and liable to be carried to the general account of Government, hence the reference made in my letter of the 1st February 1862, No. 24. As Act No. XVIII of 1861 has, however, been now repealed by Act II of 1862, I do not see any objection to the levy of the long standing Cart tax as before, and to its being carried to the head of "Local Funds," and accordingly request the orders of the Board for the same.

4. The chief item of Local Funds in this District, is the Cart tax, and if it is given up, the cross roads (for the repair of which it has been appropriated) will lose greatly, as it is a source the District Engineer depends on.

5. The Collection on account of Cart tax during the official year 1860-61 was Rupees 8,978-2-8.—Vide column 8 in Statement No. 1 forwarded with my Local Fund Report for 1860-61, dated 15th August 1861, No. 177.

Extract of a letter from the Collector of Coimbatore, dated 30th May 1853, No. 110, to the Secretary to the Board of Revenue, Department Public Works.

3. In paragraph 19 of this Extract Government require further information respecting the Cart tax in Coimbatore, and I beg leave to state that this tax had its origin about the year 1828. It has been fixed at four different rates indicated marginally, and is levied on all Carts employed in the conveyance of goods and merchandize, not on those kept for private use; in determining the amount of tax which

Rate.				No. of Carts.	Amount received in 1261 (1851-52).
Rs.	A.	P.			
At 2 10 4 each...	2	10	4	1	2 10 4
At 2 5 7 each...	2	5	7	757	1,778 12 3
At 2 0 0 each...	2	0	0	11	22 0 0
At 1 2 9 each...	1	2	9	18	29 2 11
				787	1,824 9 6

a Cart is to pay, the profit derived by the owner in its employment is taken into consideration, and with reference to that amount the particular rate of tax is levied, the amount collected throughout the whole District in Fasli 1261 of 1851-52 was Rupees 1,824-9-6, which was included in the Muhturfa Revenue and carried to the credit of Government as in previous years. The Cart tax is an item of receipt like other items of Muhturfa, is invariably carried to credit, no disbursement being permitted therefrom. Such a tax is, I believe, appropriated in Salem to the repair of roads, and the introduction of a similar practice into Coimbatore would be very beneficial.

(True Extract.)

(Signed) E. B. THOMAS, Collector.

1862. Department.
Progr. 1862. 1862.
No. 1862.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 6th June 1862.
Despatched 9th
Received 10th

No. 3,614.

Submitting letter from the Collector of Coin-
bators furnishing information regarding the
origin, extent and incidence of the Cart Tax
levied in his district, with the Board's remarks
that the levy of this Tax should at once be
discontinued.

1862. 20 June

1862. 20 June

1862. 20 June

1862. 20 June

The circumstances of the fact
have in consequence the fact
of which, and in fact having
no longer any legal value
- 1862 -

that, otherwise that
the similar case in which
though originally a return
- 1862 -

1862. 20 June

1862. 20 June

1862. 20 June