M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1563 — Press / Mis.

273-274

Dated 21-7-1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 21st July 1862.

No. 273. Read the following Proceedings of the Board of Revenue, dated 12th July 1862, No. 4,500:—

Read Proceedings of the Madras Government, dated 10th May 1862, No. 1,040.

(In Cons: 12th May 1862, No. 2,862.)

1. In the foregoing Order, Government referred for the report of the Board a letter from the Officiating Secretary to the Government of India, requesting a revision of the Estimates for the year 1862-63, under the head of Income Tax Establishments in consequence of the abolition of the 2 per cent. tax on all incomes below 500 Rupees per annum from 1st August next. A Circular was accordingly issued to the Collectors calling for their opinion on the point, and their replies having been received, the Board resolve to submit the report called for.

2. In their Proceedings, dated 2nd April 1862, No. 2,143, the Board revised the Income Tax Establishments with reference to the reduced amount of work in that Department, and proposed Establishments to cost Rupees 2,412 per month, or Rupees 28,944 per annum, in lieu of those previously entertained, and costing Rupees 3,084 per mensem, or Rupees 37,008 per annum. In their Order, dated 28th April 1862, No. 913, Government sanctioned the Establishments proposed by the Board with the exception of three Clerks for Deputy Collectors, and the new scale was ordered to be introduced from 1st May 1862.

3. In reply to the present call, the Collectors of the Districts noted in the margin* state that no further reduction is practicable in the Establishments lately sanctioned. The Collectors of Vizagapatam and South Canara consider that for their Districts one Clerk on 50 Rupees pay will be sufficient. The Collector of the former District requires also 14 Peons for the Sub-Magistrates in the Zamíndári stations. The Collectors of the Districts noted in the margin† would dispense with the Clerk for their Sub-Collectors, and the Collectors of the remaining Districts suggest the following changes in the Establishments lately sanctioned:—

* Godavery. Kistna. Kurnool. Madras. Trichinopoly. Coimbatore. Salem.

† Ganjam. Vizagapatam. Cuddapah. Tanjore. Tinnevelly. Malabar.

Districts.	Establishment lately sanctioned.	Amount of pay.	Establishment now proposed.	Amount of pay.
		Rs.		Rs.
Nellore	1 Clerk for the Collector	70	1 Gumáshta for the Collector	50
	1 Do. for the Sub-Collector	25	1 Attender	5
	4 Gumáshtas for Zamíndári stations	48	1 Clerk for the Sub-Collector	25
	8 Peons for do.	40		
		183		80
Bellary	1 Clerk for the Collector	70	1 Clerk for the Collector	50
	1 Do. for the Sub-Collector	25	1 Do. for the Sub-Collector	20
	1 Gumáshta for Adoni	12	1 Do. for the Deputy Collector	15
	2 Peons at 5 Rupees each	10	1 Do. for Adoni	10
			1 Peon	5
		117		100
North Arcot	1 Clerk for the Collector	70	1 Clerk for the Collector	70
	1 Do. for the Sub-Collector	25	1 Do. for the Sub-Collector	25
	6 Gumáshtas for Zamíndári stations	72	6 Gumáshtas	72
	14 Peons for do.	70	7 Peons	35
		237		202
South Arcot	1 Clerk for the Collector	70	1 Clerk for the Collector	45
	1 Do. for the Sub-Collector	25	1 Do. for the Sub-Collector	20
		95		65
Madura	1 Clerk for the Collector	70	1 Clerk for the Collector	100
	1 Do. for the Sub-Collector	25	1 Do.	30
	6 Gumáshtas for Zamíndári stations		1 Do.	15
		72	1 Attender	5
	12 Peons for do.	60	2 Gumáshtas, 1 for Ramnad, and 1 for Shevagunga	30
			6 Peons	30
		227		210

4. The Board are of opinion that as there will be in future but few assessments to bemade, the Collectors, Sub-Collectors, &c., can carry on the work without difficulty with their ordinary Establishments. A responsible Clerk at the Hoozoor to take charge of the records, and to whom reference may be made by the subordinate Officers for any papers required, seems to be all that can be required. His pay should not be less than 70 Rupees per mensem. It will not be necessary for the Sub-Collectors, Assistants, or Deputy Collectors to keep any records after the assessments have been made, and the Board do not see that there is sufficient work for the one Clerk in the Income Tax Department in the Sub-divisions for which some of the Collectors have applied.

5. For the Zamíndári Districts some Establishments would be necessary for collecting the Income tax; but only the Collectors of North Arcot and Madura have applied for any such aid, and the Collector of Nellore states that he does not need any Establishment for the Zamíndáris in his District. The Collector of Bellary requires a Gúmashta and Peon for the large town of Adoni which may be allowed.

6. The Collector of Madura requires two additional Clerks for his Kacheri, the work in his Office on account of the assessed in the Zamíndáris of Shevagunga and Ramnad being very extensive. These Zamíndáris are the head quarters of the Nauttukotta Chetties, the most wealthy merchants in the Presidency. The Managers of these Estates, who were entrusted with the collection of the tax, do not require the number of Gumáshtas recen tly sanctioned, and the Collector proposes an Establishment of Rupees 210 per month in lieu of that sanctioned at a cost of Rupees 227. Under the peculiar circumstances brought to notice, the Board are of opinion that this request should for the most part be complied with, but an Attender on Rupees 5 as proposed is unnecessary.

7. The Board resolve to recommend the following Establishments for the several Districts of this Presidency:—

		Rs.	Rs.
For Vizagapatam...	1 Clerk for the Hoozoor Kacheri..	70	
	14 Peons for the Sub-Magistrate in the Zamíndári stations at 6 Rupees each...	84	154
For Bellary... ...	1 Clerk for the Hoozoor Kacheri	70	
	1 Gumáshta... *For Adoni Town.*	12	
	1 Peon...	6	
		18	88
For North Arcot...	1 Clerk for the Hoozoor Kacheri...	72	
	6 Gumashtás for Zamíndári stations at 12 Rs. each.	42	
	7 Peons for do. at 6 Rupees each..	114	184
For Madura..... ...	1 Clerk..... *For Collector's Kacheri.*	100	
	1 Do.	30	
	1 Do....	15	
	1 Gumáshta..... *For Ramnad.*	145	
	4 Peons at 6 Rupees each...	15	
	1 Gumashtá.... *For Shevagunga.*	24	
	2 Peons at 6 Rupees each..	39	
		15	
		12	
		27	
For all other Districts being 15 in number.	1 Clerk at 70 Rupees per month...		211
			1,050
			1,687

The result is a decrease of Rupees 665 on the Establishment recently sanctioned, and of Rupees 1,397 on that maintained up to 1st May 1862; the Board request that the Establishment now recommended may receive the early sanction of Government, to allow of its being introduced from 1st August next.

8. In the Budget Estimate for 1862-63, a sum of Rupees 45,600 has been provided on account of the Income Tax Establishment of the nineteen Districts at the rate of 200 Rupees monthly for each District, but a considerable reduction having been made, the estimate may be revised by inserting a sum of Rupees 23,636 as per particulars shown below:—

		Rs.
Establishment formerly maintained for April 1862...		3,084
Do.	from May to July 1862, being three months, at Rupees 2,352 per month, as sanctioned by Government in their Order dated 28th April 1862...	7,056
Do.	from August 1862 to March 1863, being eight months at Rupees 1,687 per month, the amount recommended in these Proceedings	13,496
		23,636

(A true Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 274. ORDER THEREON, 21st July 1862, No. 1,563.

1. With these Proceedings the Board submit a list of the Income Tax Establishments for the remainder of the official year 1862-63.

2. These Establishments which were reduced in April last have again been revised in consequence of the abolition of the 2 per cent. Tax on all incomes below 500 Rupees per annum fom the 1st August next.

3. The cost of Income Tax Establishments for the several Districts of the Presidency, as at present maintained, amounts to Rupees 2,352 per month, as sanctioned by the Government in their Order dated 28th April 1862.

4. The Establishments now submitted by the Board for the sanction of Government will amount to Rupees 1,687 per month.

	Income Tax Establishment per mensem.	
* Vizagapatam.....	Rupees	154
Bellary.....	,,	88
North Arcot	,,	184
Madura.....	,,	211
15 other Districts at 70 each....	.....	1,050
	Rupees...	1,687

5. Special provision is made for the Districts noted marginally,* while for the other fifteen districts the only increase to the Collectors' Establishment is the employment of a Clerk at 70 Rupees per month in the Hoozoor Kacheri. The Board do not consider that separate Income Tax Clerks will be necessary for the Sub-Collectors, Assistants or Deputy Collectors of these fifteen districts, as they will not be required to keep any records after the assessments are once made.

6. Special Establishments are considered necessary for four districts on account of the Zamíndáris, and in the case of Madura a larger Establishment has been provided, because the Zamíndáris of that District are also the head quarters of the Nattakotta Chetties, the most wealthy Native Merchants in the Presidency. By the revision proposed by the Board of Revenue a saving of Rupees 665 per month will be effected, on the amount recently sanctioned for Income

Proceedings of the Madras Government, Revenue Department, 21st July 1862.

Tax Establishments. In the Budget Estimate for 1862-63 a sum of Rupees 45,600 has been provided on account of the Income Tax Establishments of the nineteen Districts. The estimate may now be revised by inserting a sum of Rupees 23,636 as per particulars shown in the margin.

	Rs.
Establishment formerly maintained for April 1862 ..	3,084
Establishment from May to July 1862, being three months at 2,352 per month as sanctioned by Government 28th April 1862.....	7,056
Do. from August 1862 to March 1863, being eight months, at 1,687 Rupees per month as proposed....	13,496
	23,636

7. The Government approve of the arrangements proposed by the Board of Revenue and the list submitted is passed, subject to the confirmation of the Government of India.

8. The Board will order the new scale to be introduced from the 1st proximo.

(Signed) A. J. ARBUTHNOT,
Acting Chief Secretary.

Proceedings of the Madras Govt. R. D.
21st July 1862.

No 1563.

Read the following Proceedings of the Board of Revenue dated 12. July 1862.—

With these Proceedings the Board submit a List of the Income Tax Establishments for the remainder of the Official year 1862/63.

These Establishments which were reduced in April last have again been revised in consequence of the Abolition of the 2 per cent Tax on all Incomes below 500 Rs. per annum from the 1st. August next.

The cost of Income Tax Establishments for the several districts of the Presidency, as at present maintained, amounts to Rs ~~2352~~ 2352 per month, as sanctioned by Govt in their order d/ 28th April 1862.—

The Establishments now submitted by the Board for the sanction of Govt will amount to Rs 1687- per month.

Special provision is made for the districts noted marginally. while for the other 15

	Income Tax Establishment per mensem Rs
Vizagapatam	154
Bellary	88
North Arcot	184
Madura	211
15 other districts at 70 each	1050
	1687

districts the only increase to the Collectors Establishment is the employment of a clerk at 70 Rs per month in the Huzur Cutcherry. The Board do not consider that a separate Income Tax clerks will be necessary for the sub collectors, Assistants or deputy Collectors of these 15 districts, as they will not be required to check any records after the assessments are once made.—

Special Establishments are considered necessary

for four districts on account of the Zemindaris, and in the case of Madura a larger Estt. has been provided because the Zemindaris of that district are also the head quarters of the Nattakotta chettes, the most wealthy native merchants in the Presidency.

By the revision proposed by the Board of Revenue a saving of Rs. 665 per month will be effected, on the amount recently sanctioned for Income Tax Establishments.

In the Budget Estimate for 1862/63 a sum of Rs. 45600 has been provided on account of the Income Tax Establishments of the 19 Districts. The estimate may now be revised by inserting a sum of Rs. 23,636 as per particulars shown in the margin.

Establishment formerly maintained for April 62.	3084
Establishment from May to July 62. being 3 months at 2352 per month as sanctioned by Govt 28th April 62.	7056
Do from August 1862 to March 1863 (being 8 months, at 1687 Rs. per month. as proposed.	13,496
	23,636

The Govt approve of the arrangements proposed by the Board of Revenue and the List submitted is passed, subject to the confirmation of the Govt of India.

The Board will order the new scale to be introduced from the 1st prox.

M.C.

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Revenue 1862 Deptt.
Pro: of Govt. for July.

No. 1563.

Pro: No. 386-387
28-4-62
" 223-224
10-5-62
" 506-507
27-5-62
" 67-68
[illegible]

Pro: of the Madras Govt.
Dd 21st July 1862.

Pro. of the Bd. of Rev. Dd
7 Augt. /62 C No. 2237 [illegible]
From Sub Secy. to the Bd. of Rev. Dd 26th Nov. /63
C No. 2925

Passing orders on Board's Proceedings sub: mitting revised establish: ments in the Income tax Department consequent on the abolition of 3% assess: ment.

No. 273 & 274.

C. 15 July /62 Regd.