M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1681	Press / ~~Mis.~~
88-89	
Dated 8-8-	1862.

Not to be folded or roughly handled

No. 88. Read the following Proceedings of the Board of Revenue, dated 15th July 1862, No. 4,563 :—

Read the following letter from A. PURVIS, Esq., Collector of the Godavery District, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated Cocanada, 25th June 1862, No. 105.

SIR,

1. I have the honor to acknowledge the receipt of the Extract from the Proceedings of the Board of Revenue of the 14th April last, forwarding the Orders of Government on the Board's report of the working of the Income Tax during the year 1860-61.

2. In the Memorandum given below, the information required by Government in the 4th paragraph of the Order referred to, will be found. The number of cases in which it was found necessary to resort to coercive measures, is also exhibited :—

Number of Surcharges issued.	Number of appeals therefrom.	Number of cases in which Surcharge was materially modified or cancelled.	Number of cases in which coercive measures were adopted.
4,629	1,398	639	149

3. The conduct of the Assessors was on the whole satisfactory, making due allowance for the novelty of the duty they were called upon to perform.

4. I much regret that the Board and Government should have arrived at the conclusion, for such I fear is the meaning to be attached to the observations in the Board's report and paragraph 9 of the Government that in this District the tax was not imposed to the extent it ought to have been. It does not become me to enter into any discussion on the subject, or to attempt to show why Nellore with the large Venkatagiri Zamindári, and extensive cattle trade, might be expected to yield as much, and perhaps more than this District in its present state. Doubtless the great body of the people are better off in the latter, but it is quite certain that there are individually richer men in Nellore than in this District, and it is where the wealth is centred in a few individuals, that the Income Tax yields the best returns. I can only say that no exertions were wanting on my part to do my duty to Government to the best of my power. Government express a hope that the inequalities will be adjusted in the current year, but the provisions of Act XXI of 1861 have to a great extent deprived the Collector of the power of, in cases where the assessments were too low, setting right the errors into which he may, for want of reliable information, have fallen in the first year.

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1. The Collector's letter will be disposed of with the other District reports on the same subject.

2. No reflection was intended on Mr. Purvis' proceedings in the matter of the Income Tax by the Board, and his letter will be submitted to Government with reference to paragraph 9 of their Proceedings, dated 31st March 1862, No. 706, Revenue Department.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 89. ORDER THEREON, 6th August 1862, No. 1,681.

Ordered to be recorded.

(Signed) P. P. HUTCHINS,
Acting Deputy Secretary to Government.

No. 4,563.

Proceedings of the Board of Revenue, dated 15th July 1862.

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(A true Copy and Extract.)

Secretary.

To A. J. Arbuthnot, Esq., Acting Chief Secretary to Government.

Copy to A. Purvis, Esq., Collector of the Godavery District.

Exd J. Wright.

Rev. 31. March /62. Nos

1681

Rev. 1862. Department.

Proc: of Govt for Augt.

No. 2052.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 15th July 1862.
Despatched. 18th
Received. 19th

No. 4,563.

Submitting a letter from the Collector of the Godavery district furnishing certain information required by Government relative to the working of the Income tax in his district during the year 1860-61.

Rec. 1681.

1588 1589.

Fort St. George
6th Augt.
1862