M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1932-1933	Press Mis.
161-163	
Dated 10. 9.	18 62

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 10th September 1862.

No. 161. Read the following Proceedings of the Board of Revenue, dated 23rd August 1862, No. 5,590:—

Read again Proceedings of the Madras Government, dated 31st March 1862, No. 706, reviewing the Board's Report on the working of the Income Tax for the year ending 31st July 1861, and requiring explanation on certain points.

(In Cons. 1st April 1862, No. 1,903.)

1. In circulating among the Collectors the foregoing Orders, their attention was drawn to the remarks of Government on the general working of the tax. The Board will now remark on those points only, in regard to which information has been called for by Government.

2. The Board observe, with reference to paragraph 2, that the figures entered in column 3 of the Statement furnished by them represent the number of Returns actually made, and not the assessment, the latter term having been incorrectly used in paragraph 3 of their Proceedings.

3. In paragraph 3 the Government remark that the number of special Notices issued by the Collector of Coimbatore must have been unnecessarily large when no more than 8 per cent. of the persons served with them were assessed. The Board learn from the explanation furnished by the Collector on this point that the number entered by him, viz., 38,742 is the number of Forms (ten) which accompanied such Notice, so that the notices actually served were no more than 3,874. This last number ought to have been entered by the Collector in his Return furnished to this office. By substituting this correct number, it will be seen that the ratio of the assessments to special Notices is considerably raised, being no less than 82 per cent. It is evident therefore that Notices were not indiscriminately issued, nor the people unnecessarily harrassed.

4. The Board resolve to forward herewith a Statement as called for in paragraphs 4 and 8, showing the number of appeals from surcharges in each District, the number of cases in which the surcharges were modified or cancelled on appeal, and the number of cases in which coercive measures were employed in the collection of the tax, with remarks as to the conduct of the Assessors and their subordinates. The number of Returns assessed are also given in the Statement for the sake of information. The number of surcharges as entered in the present statement differ in some Districts from those given in the Statement submitted to Government with the Board's letter dated 5th December 1861, No. 6,770, being brought down to a later date. According to the present Return, the number of surcharges would exceed the number of assessments in the Kistna, Nellore, and Kurnool Districts, and the Collector of Kistna explains that this is owing to assessments under Section 48 of the Act being included among the surcharges as supposed by Government.

5. In respect to the remark of Government in paragraph 8 of their Order, the Collector of Madras states that by the expression "denied information" he did not mean that the Assessors applied for particulars of Income and were refused, but that no explanation was vouchsafed though the parties knew that the Assessors were examining the Returns and proposing the assessments.

6. In paragraph 7 the Government point out a marked disproportion between the charges and receipts in the different Districts, and request the Board to regulate the expenditure carefully. The Board observe that this has been already done, and that a revised scale of Establishments has been sanctioned by Government in their Proceedings dated 21st July 1862, No. 1,563. The introduction of this scale from the 1st August 1862, has not only tended to equalize the expenditure in the different Districts, but also to reduce considerably the former Establishment charges.

7. Mr. Purvis' letter on the subject of the observations of Government in paragraph 9 was submitted with the Board's Proceedings dated 15th July 1862, No. 4,563.

(A true Extract.)

(Signed) W. HUDLESTON, *Secretary.*

STATEMENT showing the number of Appeals from Surcharges, and the number of cases in which Surcharges were modified or cancelled on appeal in the several Districts of this Presidency.

Districts.	Number of Returns assessed.	Number of Surcharges.	Number of Appeals therefrom.	Number of cases in which Surcharges were modified or cancelled on appeal.	Number of cases in which coercive measures were employed.	Remarks.
Ganjam...	2,527	2,196	1,348	811	17	The conduct of the Assessors and their subordinates was satisfactory.
Vizagapatam ...	2,929	1,696	451	353	.....	That no recourse was had to coercive measures, and no complaint against the Assessors and their subordinates.
Godavery	6,023	4,629	1,398	639	149	The conduct of the Assessors was on the whole satisfactory
Kistna.....	6,902	9,165	9,165	1,582	9	Property was sold in two cases only, and the conduct of the Assessors was quite satisfactory.
Nellore...	6,295	7,088	2,359	787	22	The conduct of the Assessors was satisfactory.
Cuddapah	3,629	3,299	199	14	68	Do. do.
Bellary...	9,816	8,029	1,641	1,036	42	There has been no complaint against the Assessors and their subordinates.
Kurnool...	4,635	4,653	1,028	455	6	The conduct of the Assessors was satisfactory. Property was sold to the amount of Rupees 209.
Madras...	2,117	2,015	761	519	145	Property was sold only in two cases. The conduct of the Assessors was on the whole satisfactory.
North Arcot ...	3,816	1,812	1,018	237	7	The conduct of the Assessors and their subordinates was satisfactory.
South Arcot ...	6,613	3,925	1,327	195	.....	
Tanjore...	3,496	2,622	149	36	.....	No complaint of any kind was made against the Assessors and their subordinates, and in no instance was it found necessary to use coercive measures.
Trichinopoly ...	1,003	195	14	.....	....	No coercive measures were resorted to in this District, nor were there complaints against the Officers.
Madura...	3,696	1,304	99	19	7	In only three of these cases was property sold. no complaints were made against the Officers except in the case of Mr. Hayes and his establishments.
Tinnevelly... ...	4,511	3,662	501	137	40	The conduct of the Assessors and their subordinates was satisfactory.

Statement showing the number of Appeals from Surcharges, &c.—(*Continued.*)

Districts.	Number of Returns assessed.	Number of Surcharges.	Number of Appeals therefrom.	Number of cases in which Surcharges were modified or cancelled on appeal.	Number of cases in which coercive measures were employed.	Remarks.
Coimbatore.....	3,209	1,619	110	38	.....	The conduct of the Assessors and their subordinates was satisfactory.
Salem.....	2,815	1,943	644	220	13	Do. do.
North Canara...	1,250	1,128	31	.....	58	In none of these cases was it found necessary to sell property; generally the tax was not paid till the warrants were issued. It is stated that nothing is found on record regarding the conduct of the Assessors.
South Canara ..	509	282	19	11	.....	Notices were issued to defaulters in three instances only, but in each case the arrear due was paid without further measures being adopted.
Malabar..... ...	4,963	2,821	711	428	32	States that only in two cases coercive measures were resorted to for the collection of tax.
Grand Total ...	80,754	64,083	22,973	7,547	615	

ORDER THEREON, 10th September 1862, No. 1,932.

No. 162. Ordered that a copy of these Proceedings be transmitted to the Government of India in continuation of the papers submitted with letter dated 31st March 1862, No. 707.

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

Ordered that the following letter be despatched.

No. 163. From T. PYCROFT, Esq., Chief Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, dated 10th September 1862, No. 1,933.

SIR,

I am directed by the Governor in Council to forward for the information of the Government of India, in continuation of the papers submitted with Mr. Secretary Sim's letter, dated 31st March 1862, No. 707, copy of the Proceedings of the Board of Revenue dated 23rd August 1862, No. 5,590, affording explanation on certain points noticed in the Order* of this Government reviewing the Board's Report on the working of the Income Tax during the first year of its introduction.

* Dated 31st March 1862, No. 70

Statement showing the number of Appeals from Surcharges, &c.—(*Continued.*)

·tricts.	Number of Returns assessed.	Number of Surcharges.	Number of Appeals therefrom.	Number of cases in which surcharges were modified or cancelled on appeal.	Number of cases in which coercive measures were employed.	Remarks.
atore... ...	3,209	1,619	110	38	.....	The conduct of the Assessors and their subordinates was satisfactory.
....	2,815	1,943	644	220	13	Do. do.
Canara.....	1,250	1,128	31	.....	58	In none of these cases was it found necessary to sell property; generally the tax was not paid till the warrants were issued. It is stated that nothing is found on record regarding the conduct of the Assessors.
Canara .	509	282	19	11	.....	Notices were issued to defaulters in three instances only, but in each case the arrear due was paid without further measures being adopted.
ır...	4,963	2,821	711	428	32	States that only in two cases coercive measures were resorted to for the collection of tax.
ıd Total.	80,754	64,083	22,973	7,547	615	

Rec'd 1862. Department.

Rec'd from Sir Stafford Northcote

No. 2255.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 23rd *August* 1862.

Despatched 27-8-62

Received 28-8-62

No. 5,590.

Affording the information on certain points called for by Government in their Order dated 31st March 1862, No. 706, reviewing the Board's report on the working of the Income Tax, for the year ending 31st July 1861.

With an Order

Pro, 31 March /62 N 2 to 5 inclusive

21 July — " — 273-274.

6 Augt — " — 88-89.

31/8/62.

Recd 1862.

Ordered that a copy of the Proceedings be transmitted to the Secretary of India in continuation of the papers enclosed with letter of 31st March 1862, No. 707.

Board of Revenue Dept.

on the working of the Income Tax during the first year of its institution

Fort St. George
10th Feby 1862

Revenue 1862 Despatch
Govt. of India for Despatch

No. 193.

To
The Secretary of State
Government of India.
Dated 15th September 1862.

Forwarding for information of Supreme Government Board's Proceedings on the working of the Income Tax during the year ending 31st July 61.

No 163.

Respecting Law relating to
levy of the Income Tax &c.
the year ending 31st July 1861

To the Govt of India