M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 203 — Press / ~~Mis.~~

82 - 83

Dated 5 - 2 - 1862.

Not to be folded or roughly handled

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Proceedings of the Madras Government, Revenue Department, 5th February 1862.

No. 82. Read the following Proceedings of the Board of Revenue, dated 9th December 1861, No. 6,838.

Read the following letter from E. B. THOMAS, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 25th November 1861, No. 28 :—

SIR,

1. I have the honor to forward the Statement of Income Tax for the 1st quarter ending 31st October 1861 for my District, for the information of the Board, amounting to Rupees 2,024-13-0 on account of 1860-61, and the number of persons so assessed is 189 ; but this sum will be treated as the demand of Fasli 1271 in conformity to the Board's instructions contained in Circular, No. 4,846 of the 6th September 1861.

2. The arrears on the 1st August 1861, as shown in Statement No. 4 of Demand, Collection and Balance of Income Tax, column 2, for October 1861, sent in by the Account Department, is Rupees 12,475-9-2 ; whereas the proper amount is Rupees 12,162-12-2 as will be observed from the Statements submitted to the Board by the regular Income Tax Department, the difference being Rupees 312-13-0 composed of the two following items, viz., Rupees 306-11-0 on account of assessment remitted to Davee Chund, Soucar, on a certificate of exemption from the Commissioner of Income Tax at Bombay, as per my letter to the Board No. 18, dated 22nd August 1861, paragraph 4, which was deducted from the demand for the 4th quarter of 1860-61 by this Department, without previous sanction from the Board ; and the other item for Rupees 6-2-0 the difference caused by the transfer in May of an assessment from a lower to a higher rate of per centage, which was debited to the 3 and 1 per cent., in the case of a Police Inspector who was rendered liable to Income Tax on private sources of income, if amounting with official income to 200 Rupees a year under the Financial Order from the Government of India, as contained in the Summary No. 3,437, dated 20th March 1861 ; the Inspector's salary not having been taken to account in determining the per centage on his private income at the time he was debited at the 2 per cent. rate. The above Order having been received subsequently ; while the 2 per cent. assessment, determined on this party in April ought to have been deducted from the demand with the Board's sanction ; and for which sums Rupees 306-11-0 and Rupees 6-2-0, making together Rupees 312-13-0, I now beg to request the Board's sanction to its being deducted from the demand or from the arrears on the 1st August 1861, viz., Rupees 12,475-9-2, which will reduce it to Rupees 12,162-12-2 so as to agree with the accounts of this Department under the recent orders from the Board.

3. I beg further to request that the sanction of the Board may be granted towards refunds made to three individuals to the extent of Rupees 19-6-0 without the Board's previous orders, which ought to be deducted from the amount collected up to 31st July 1861, including fines, viz., Rupees 28,438-9-10, which will reduce the collections for the same period to Rupees 28,419-3-10.

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1. Application will be made to Government for sanction to remit from the Coimbatore Income Tax demand the sum of Rupees 312-13-0 consisting of Rupees 306-11-0 Tax assessed on an individual who is certified to have been already assessed in Bombay, and Rupees 6-2-0 being the assessment at 2 per cent. on an individual who was subsequently re-assessed at 4 per cent. both assessments being erroneously retained in the accounts.

2. The Board cannot confirm the unauthorized refunds made by the Collector as stated in paragraph 3 of his letter, until they are informed of the grounds on which those refunds were claimed.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

J. Wright.

Proceedings of the Madras Government, Revenue Department, 5th February 1862.

No. 83. ORDER THEREON, 5th February 1862, No. 203.

The Government sanction the remission of Rupees (312-13-0) three hundred and twelve and Annas thirteen from the Income Tax demand of the Coimbatore Collectorate.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 6,838.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th December 1861.

Read the following letter from E. B. THOMAS, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 25th November 1861, No. 28 :—

1. I have the honor to forward the Statement of Income tax for the 1st quarter ending 31st October 1861 for my District, for the information of the Board, amounting to Rupees 2,024-13-0 on account of 1860-61, and the number of persons so assessed is 189 ; but this sum will be treated as the demand of Fasli 1271 in conformity to the Board's instructions contained in Circular, No. 4,846 of the 6th September 1861.

2. The arrears on the 1st August 1861, as shown in Statement No. 4 of Demand, Collection and Balance of Income tax, column 2, for October 1861, sent in by the Account Department, is Rupees 12,475-9-2 ; whereas the proper amount is Rupees 12,162-12-2 as will be observed from the Statements submitted to the Board by the regular Income Tax Department, the difference being Rupees 312-13-0 composed of the two following items, viz., Rupees 306-11-0 on account of assessment remitted to Davee Chund, Soucar, on a certificate of exemption from the Commissioner of Income tax at Bombay, as per my letter to the Board No. 18, dated 22nd August 1861, paragraph 4, which was deducted from the demand for the 4th quarter of 1860-61 by this Department, without previous sanction from the Board ; and the other item for Rupees 6-2-0 the difference caused by the transfer in May of an assessment from a lower to a higher rate of per centage, which was debited to the 3 and 1 per cent., in the case of a Police Inspector who was rendered liable to Income tax on private sources of income, if amounting with official income to 200 Rupees a year under the Financial Order from the Government of India, as contained in the Summary No. 3,437, dated 20th March 1861 ; the Inspector's salary not having been taken to account in determining the per centage on his private income at the time he was debited at the 2 per cent. rate. The above Order having been received subsequently ; while the 2 per cent. assessment, determined on this party in April ought to have been deducted from the demand with the Board's sanction ; and for which sums Rupees 306-11-0 and Rupees 6-2-0, making together Rupees 312-13-0, I now beg to request the Board's sanction to its being deducted from the demand or from the arrears on the 1st August 1861, viz., Rupees 12,475-9-2, which will reduce it to Rupees 12,162-12-2 so as to agree with the accounts of this Department under the recent orders from the Board.

3. I beg further to request that the sanction of the Board may be granted towards refunds made to three individuals to the extent of Rupees 19-6-0 without the Board's previous orders, which ought to be deducted from the amount collected up to 31st July 1861, including fines, viz., Rupees 28,438-9-10, which will reduce the collections for the same period to Rupees 28,419-3-10.

ENCLOSURE No. 1.

ABSTRACT.—Statement of the operation of the Income tax for the 1st quarter ending 31st October 1861.

1. Application will be made to Government for sanction to remit from the Coimbatore Income tax demand the sum of Rupees 312-13-0 consisting of Rupees 306-11-0 Tax assessed on an individual who is certified to have been already assessed in Bombay, and Rupees 6-2-0 being the assessment at 2 per cent. on an individual who was subsequently re-assessed at 4 per cent. both assessments being erroneously retained in the accounts.

2. The Board cannot confirm the unauthorized refunds made by the Collector as stated in paragraph 3 of his letter, until they are informed of the grounds on which those refunds were claimed.

(A true Copy and Extract.)

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D., with enclosure.

Copy to E. B. Thomas, Esq., Collector of Coimbatore.

Exd. J. Wright.

1861 Department

Proc.s of Govt for February/62

No. 2966

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 9th December 1861.

Dup 14th
Rec 16th
E. I. Ch. Encl.

No. 6838.

Requesting the sanction of Government for certain remission from the Coimbatore Income Tax Demand, and calling upon the Collector to explain the grounds on which certain authorized refunds of Income Tax made by him were claimed.

No. 203.

The Government sanction the remission of Rupees 1312-13-7 (one thousand three hundred and twelve, and annas thirteen) from the Income Tax demand of the Coimbatore Collectorate.

Fort St. George
5th Feby 1862

14 Copies
13 do Recs with an Extract Ord.e 6
3 Accts Genl.s
3 Civil Paymasters

1782 & 83.

No. 203 — 5 Feb
With an Order

C 27 Jany/62 Govt