M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 25-31 Press Mis.

460. 42

Dated 3-12-1926

Not to be folded or roughly handled

Read the following letters :—

No. 40. From N. MORISON, Esq., Acting Secretary to the Income Tax Commission, to A. J. ARBUTHNOT, Esq., Chief Secretary to Government, Fort Saint George, dated Madras, 7th November 1862, No. 25.

SIR,

I have the honor by direction of the Commissioners of Income Tax for the Town of Madras to transmit herewith their Budget Estimate in duplicate for the year ending 30th April 1864.

No. 41. From N. MORISON, Esq., Secretary to the Income Tax Commission, Madras, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 22nd November 1862, No. 26.

SIR,

1. In reply to your Official Memorandum No. 201 of the 20th instant, I am desired by the President to annex a Statement showing the details for the sum of Rupees 11,688 included in the Budget Estimate of this Department for 1863-64.

2. The establishment sanctioned by Government in their Order No. 1,240, dated 5th June 1862, it is now feared by the Commissioners will be found insufficient, and they have anticipated these additions in case they should find any difficulty in working the Tax with the present reduced establishment.

Clerks from 50 to 300 Rupees.		Clerks below 50 Rupees.		Servants.	
Commissioners' Office.		Commissioners' Office.		Commissioners' Office.	
1 Head Clerk...	100	1 English Clerk.....	40	1 Mutchi..... ...	10
1 Petition Clerk and Examiner of Assessments..	60	1 Abstract Writer.....	35	1 Duffadár.....	10
1 Indexer.....	50	1 Do.	15	8 Peons at 7 Rs.	56
Assessor's Department.		1 Record-keeper.....	25	*Assessor's Department.*	
1 Head Writer.., ...	70	*Assessor's Department.*		2 Peons at 7 Rs.	14
1 Writer.....	50	5 Conocopolies at 15 Rs.	75	*Collector's Department.*	
Collector's Department.		*Collector's Department.*		2 Peons at 7 Rs.....	14
1 Accountant.....	70	1 Writer.....	30		
		1 Bill Writer.....	25		
		1 Do.	20		
		1 Ledger Writer...	30		
		1 Shroff.....	25		
		10 Conocopolies...	150		
Total per mensem...	400	Total per mensem...	470	Total per mensem...	104
,, per annum...	4,800	,, per annum....	5,640	,, per annum....	1,248

(Signed) N. MORISON, *Secretary.*

Office of the Income Tax Commission,
Madras, 22nd November 1862.

No. 42. ORDER THEREON, 3rd December 1862, No. 2,531.

1. With the first of these letters, the Income Tax Commissioners submit their Budget Estimate for 1863-64.

2. *Receipts.*—The estimate amounting to Rupees 2,62,000 against the actual collection of Rupees 3,14,831 in 1862-63 and the probable collection of Rupees 3,10,000 in 1863-64 appears to be tolerably correct and is accepted. The decrease is owing to the abolition of the tax on Incomes below 500 Rupees from 1st August 1862. The Commissioners ought to have

reduced the estimate for 1862-63 with reference to the change introduced on the 1st August last in order to show a correct comparison.

3. *Refunds.*—These are estimated at Rupees 3,000. The large refund of Rupees 6,481 in 1861-62 was owing to double assessment in many cases.

4. *Charges against Income.*—The estimate under this head amounts to Rupees 56,488 inclusive of Rupees 1,800 for Office rent. But this latter sum may be omitted, as in the event of the Government House being taken for other public purposes it is proposed to accommodate the Commissioner's Office in the Chepauk buildings. The estimate thus reduced will amount to Rupees 54,688. The actual expenditure in 1861-62 as well as the estimated expenditure in 1862-63 was 71,000 Rupees in round numbers. The large decrease in 1863-64, is owing to the reduction made in the establishment agreeably to the Order of Government dated 5th June 1862, No. 1,240. According to the scale* of establishment now actually maintained the estimate ought to amount to no more than Rupees 47,068, but the Commissioners have not only included the Assessor whose services have been lately dispensed with as an experimental measure, but have also (as explained in the second letter above recorded) added Rupees 3,420 for an increase to the establishment fearing that the present establishment will be found insufficient. These sums which swell the estimate to Rupees 54,688 will be retained but they will not be expended unless absolutely required. The Commissioners will be requested to submit a separate application with the prescribed Tabular Statement for any portion of the sum of Rupees 3,420 which they may propose to spend in 1863-64. Their attention will be drawn to the Order of Government of India, dated 20th May 1862† according to which all new entries which may not receive their sanction before 1st May next will be struck out of the Budget.

	Rs.
* Special Commissioner	2,000
Commissioner's Office	686
Assessor's Department	149
Collector's Department	454
Per mensem	3,289
Per annum	39,468
Contingent and Miscellaneous charges exclusive of Office rent	7,600
Total	47,068
Total as per particulars given above	47,068
Assessor	4,200
Increase to establishment	3,420
Grand Total	54,688

† Proceedings Revenue Department, dated 31st July 1862, No 1,628.

5. The items thus settled will be as follows :—

Special Commissioner	21,000
Secretary, Assessor and establishment.	23,088
Contingencies	600
Honorarium fees	5,000
Printing charges.	2,000
Total...	54,688

6. With these remarks the Government resolve to transmit the Commissioners' Budget to the Accountant General.

(Signed) J. D. SIM,
Secretary to Gorernment.

Revenue Department

531

Proceedings of the Madras Government

3rd December 1862

Read the following letters from the Secretary to the Income Tax Commissioners

Remarks by direction of the Income Tax Commissioners the Budget Estimate in duplicate for the year ending 30th April 1864.

Here enter 1st Nov 1862 No 25

Annexes or Statement shewing the details for the sum of Rs 11,688 included in the Budget Estimate of this Department for 1863/64.

Here enter 22nd Nov 1862 No 26

With the first of these letters, the Income Tax Commissioners submit their Budget Estimate for 1863/64

2. Receipts The estimate amounting to Rs 2,62,000 agrees with the actual collection of Rs 3,14,831 in 1862/63 and the probable collection of Rs 3,10,000 in 1863/64 appears to be tolerably correct and is accepted. The decrease

decrease is owing to the abolition of the Tax on Incomes the whole 500 Rs from 1st Aug. 1862. The Commissioners ought to have reduced the estimate for 1862/63 with reference to the change introduced on the 1st August last the order to show a correct comparison.

3. Refunds. These are estimated at Rs 3000. The large refund of Rs 6,481 in 1861/62 was owing to double assessment in many cases.

4. Charges against income. The amount of this estimate under this head inclusive of Rs 1,800 for Office rent, Bunk. This latter sum may be omitted as in the case of the Government Paid being taken

for other Public purposes with is proposed to accommodate the Commissioner's Office in the Kutcherry buildings. The estimate thus reduced will amount to Rs 54,688. The actual expenditure in 1861/62 as well as the estimated expenditure in 1862/63 was 71,000 Rs in round numbers. The large decrease in 1863/64 is owing to the reduction made in the establishment agreeably to the order of Govt dated 5th June 1862 No 1240. According to the scale of establishment now actually maintained in the estimate as the

to amount to no more

than

* Special Commissioner	2000
Commissioners office	686.
Assessor's Department	149
Collector's Department	454
Per Mensem	3,289.
Per Annum	39,468
Contingent & Miscellaneous Charges exclusive of Establishment	7,600
Total	47,068

than Rs. 47,068 but the Commissioners have morally included the Special Commissioner and the Assessor whose services have been lately dispensed with, as an experimental measure, but have also explained in the second letter please recorded/excluded Rs. 3420 for an increase to the establishment fearing that the present establishment will be found insufficient. These sums which swell the estimate to Rs. 54,688.-

Total as per particulars given above — 47,068
~~If Commissioner — 4,000~~
Assessor — 4,200
Increase to Establishment 3420
Grand Total 54,688

Pol. Dept. Letter of 31st July 1862, No. 1878.

will

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will be retained, but they will not be Expended unless absolutely required. The Commissioners will be requested to submit a separate application with the present tabular statement for any portion of the sum of Rs. 34,200 which they may propose to spend in 1863/64. Their attention will be drawn to the order of Govt. of India dated 20th May 1862, according to which all new entries which may not receive their sanction before 1st May next will be struck out of the Budget.

4. The items thus settled will be as follows.

Special Commissioner	24,000
Secy, Assessor Establt.	23,088
Contingencies	600
Honorarium Fees	5,000
Printing charges	2,000
Total	54,688

5.— With these remarks

the

The Govt resolve to transmit the Commissioners Budget to the Accountant Generals.

13. Ques. Lo the Pl. & the Supreme Exec Com. Despatch
2 — — Accts. Gen. with 2 Enclosures

No. 294
31-12-61

No. 67-68
5-6-62

No. 121
9-2-62

Income Tax Budget for 1863/64.

Revenue 1862 Deptt.
Pro: of Govt for December

No. 2531.

Pro: of the Madras Govt
Dt 3d December 1862.

From Accountant Genl
Mll, Jany: 63 & No. 115.

Income Tax.
Budget for 1863/64 transmitted to the Accountant General with certain remarks.

No. 40 at 42.