

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

G.O. No. 286.

Press  
~~Mis.~~

*249.250*

Dated

*12 . 2 . 1862 .*

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,  
12th February 1862.*

No. 249. Read the following Proceedings of the Board of Revenue, dated 13th January 1862, No. 284.

Read the following letter from V. H. LEVINGE, Esq., Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 21st December 1861, No. 67 :—

SIR,

1. With reference to the Board's Proceedings, No. 6,978, dated 13th December 1861, directing me to submit my proposal on the point raised in paragraph 3 of the Government Proceedings therein conveyed, as to the scale of pay to be allowed to the Gumáshtas for the Ramnad and Shevagungah Zamíndáris, I have the honor to recommend that the pay of the Gumáshtas be fixed at Rupees 15 per mensem. The Managers of both the Zamíndáris are willing to continue their assistance in the collection of Income Tax, as well as in assessing the tax to be levied under the License Act with the assistance of the Gumáshtas and Peons proposed.

2. I cannot propose a reduction of the number of Gumáshtas asked for, and I cannot do with less as their services will be absolutely required not only for the Income Tax work, but also for carrying out the provisions of the License Act or I cannot carry out that Act in the Zamíndáris, the Zamíndáris cannot be expected to give the service of their Establishment gratis, and the Sub-Magistrates have no hands whatever to do the work required under Act XVIII of 1861, and the Board's Circular, No. 5,107, dated 20th September 1861.

3. Under these circumstances, I beg to state that four Gumáshtas for Ramnad and two for Shevagungah Zamíndáris will be required for the effectual performance of the duties in question, and that half the cost of the Gumáshtas and Peons should be charged to the Income Tax Department, and half to the License Act.

4. The cost of the Income Tax Establishment will then be  
\* Rupees 240 per mensem. Rupees 2,880 per annum,\* which would only be at the rate of  
† Rupees 1,17,512-2-11. 2½ per cent. on the assessment.†

5. As regards the 2nd paragraph of the Government Proceedings, I beg to state that there is no Sub-Magistrate in the District whose salary is below 50 Rupees; but I do not wish to vest any of them in the Ramnad and Shevagungah Zamíndáris with powers under Section 22 of the Income Tax Act, nor did I delegate to them such powers up to the present time. I have been hitherto assessing the people of those Estates myself, associating the Managers with myself under Section 19 of the Income Tax Act, who furnish me with information as to the liability of the persons to be charged, and after the assessment has been made by me they collect the money according to the instalments as per duplicates sent to them, and I wish to continue that arrangement in future and to carry out the License Act in the Zamíndáris in the same way, and I think the people are content with the system as I have not had a single complaint of any sort.

6. The assessment and collection made by me with the assistance of the Managers, has been—

|                     | Assessment. |    |    | Collection. |    |    |
|---------------------|-------------|----|----|-------------|----|----|
|                     | RS.         | A. | P. | RS.         | A. | P. |
| In Ramnad.....      | 50,224      | 8  | 0  | 47,937      | 9  | 6  |
| In Shevagungah..... | 33,937      | 1  | 0  | 22,542      | 10 | 0  |

Dated 11th December 1861, No. 2,307, R. D.,  
in Cons. 12th December 1861, No. 7,950.

Ordered to be submitted to Government, with reference  
to their Proceedings quoted by the Collector.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, Secretary.

*Proceedings of the Madras Government, Revenue Department,  
12th February 1862.*

No. 250.

ORDER THEREON, 12th February 1862, No. 286.

|                                                     |            |
|-----------------------------------------------------|------------|
| Establishment for the Collector...                  | RS.<br>165 |
| Peons for Ramnad and Sheva-<br>gungah.....          | 60         |
| Gumasthas for do. and do. ..                        | 90         |
| Per mensem..                                        | 315        |
| Per annum..                                         | 3,780      |
| Deduct portion to be charged to<br>License Tax..... | 900        |
| Net....                                             | 2,880      |

The Collector proposes to employ six Gumasthas on the monthly salary of 15 Rupees each in lieu of Rupees 10 each, which was considered by Government in their Order dated 11th December 1861, No. 2,307, to be very low. Mr. Levinge does not consider it safe to reduce the number of the Gumasthas. The total cost of the Income Tax Establishment will be Rupees 2,880 per annum, and for this sum sanction is granted.

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

No. 284.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th January 1862.

Read the following letter from V. H. LEVINGE, Esq., Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 21st December 1861, No. 67:—

1. With reference to the Board's Proceedings, No. 6,973, dated 13th December 1861, directing me to submit my proposal on the point raised in paragraph 3 of the Government Proceedings therein conveyed, as to the scale of pay to be allowed to the Gumasthas for the Ramnad and Shevagungah Zemindaries, I have the honor to recommend that the pay of the Gumasthas be fixed at Rupees 15 per mensem. The Managers of both the Zemindaries are willing to continue their assistance in the collection of Income Tax, as well as in assessing the tax to be levied under the License Act with the assistance of the Gumasthas and Pcons proposed.

2. I cannot propose a reduction of the number of Gumasthas asked for, and I cannot do with less as their services will be absolutely required not only for the Income Tax work, but also for carrying out the provisions of the License Act or I cannot carry out that Act in the Zemindaries, the Zemindars cannot be expected to give the service of their Establishment gratis, and the Sub-Magistrates have no hands whatever to do the work required under Act XVIII of 1861, and the Board's Circular, No. 5,107, dated 20th September 1861.

3. Under these circumstances, I beg to state that four Gumasthas for Ramnad and two for Shevagungah Zemindaries will be required for the effectual performance of the duties in question, and that half the cost of the Gumasthas and Peons should be charged to the Income Tax Department, and half to the License Act.

4. The cost of the Income Tax Establishment will then be Rupees \* Rupees 240 per mensem. 2,880 per annum,\* which would only be at the rate of  $2\frac{7}{8}$  per cent. on the † Rupees 1,17,512-2-11. assessment.†

5. As regards the 2nd paragraph of the Government Proceedings, I beg to state that there is no Sub-Magistrate in the District whose salary is below 50 Rupees; but I do not wish to vest any of them in the Ramnad and Shevagungah Zemindaries with powers under Section 22 of the Income Tax Act, nor did I delegate to them such powers up to the present time. I have been hitherto assessing the people of these Estates myself, associating the Managers with myself under Section 19 of the Income Tax Act, who furnish me with information as to the liability of the persons to be charged, and after the assessment has been made by me they collect the money according to the instalments as per duplicates sent to them, and I wish to continue that arrangement in future and to carry out the License Act in the Zemindaries in the same way, and I think the people are content with the system as I have not had a single complaint of any sort.

6. The assessment and collection made by me with the assistance of the Managers, has been

|                    | Assessment. |    |    | Collection. |    |    |
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|                    | RS.         | A. | P. | RS.         | A. | P. |
| In Ramnad.....     | 50,224      | 8  | 0  | 47,937      | 9  | 6  |
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Dated 11th December 1861, No. 2,307, R. D.  
in Cons. 12th December 1861, No. 7,950.

Ordered to be submitted to Government, with reference to their Proceedings quoted by the Collector.

(A true Copy and Extract.)

*[Signature]*

Secretary.

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

Copy to V. H. Levinge, Esq., Collector of Madura.

Exd. J. Tulloch.



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No. 284.

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Mr. Wm. W. W.

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Wm. L. Garrison