

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 831

Press

~~Mis.~~

225-226

Dated

16/4 1862.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
14th April 1862.*

No. 225. Read the following Proceedings of the Board of Revenue, dated 23rd January 1862, No. 561:—

Read the following letter from V. H. LEVINGE, Esq., Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 16th December 1861, No. 65.

SIR,

1. In reply to paragraph 8 of the Board's Proceedings, No. 6,836, dated 9th instant, I have the honor to report that I have up to this time assessed the Nattucottai Chetties in the sum of Rupees 44,470-13-0, of which about Rupees 35,000 have been collected.

2. When the Board disallowed my proceedings, I issued special notices to all the Chetties I could discover; but none of them rendered their returns; though several of them called on me and obtained extension of time to enable them to do so and to correspond with their Agents. I advised them all I could, but at the end of every interview I had with them, I observed that they were going away with full determination not to make returns.

3. I was obliged at last to assess them respectively at what each merchant's whole income was reputed to be, on information derived from the Managers of the Ramnad and Shevagunga Zamindaris. I was obliged to act so as they made no returns; and I could not discover in what Districts respectively each merchant carried on his trade. In this way no doubt they have been greatly over-assessed, but it is their own fault; and I specially advised them to write to their Agents and Gumasthas in other Districts to make proper returns, but they don't seem to have taken my advice as I have every reason to believe; such individuals have been charged for neglect in the Districts in which they reside.

4. Since I have assessed for neglect, several have made returns for the second year's Income Tax; but they are all extraordinary low, and will have to be surcharged.

1. Ordered to be submitted to Government, with reference to paragraph 8 of Board's Proceedings, dated 9th December 1861, No. 6,836.

* Board's Proceedings, dated 17th July 1861, No. 6,793.
† 14th, in Conn. 15th March 1861, No. 1,027.

2. The Board have already expressed their regret* that the Collector should not have adopted the plan of assessment sanctioned by Government† and at first desired by the Nattucottai Chetties; as, although his original proceedings were altogether irregular, it was specially pointed out to him in the Proceedings of the Board, dated 25th July 1861, No. 4,002, that he was still at liberty to make the assessment on this class of people by Punchayet.

3. It is observed that the gross amount of the assessments already made by the Collector is nearly double that formerly arrived at, and the Board notice that the parties with few exceptions omitted to make returns, and were therefore assessed on estimate.

(A true Copy and Extract.)

(Signed) R. A. DALYELL, *Sub-Secretary.*

No. 226. ORDER THEREON, 14th April 1862, No. 831.

1. Ordered that the following endorsement be passed on Petition 3,191 of 1861.

2. The Government have had before them all the correspondence which has taken place on the subject of the assessment for the purposes of the Income Tax imposed on the Nattucottai Chetties; and resolve to inform the Petitioners that they see no cause either to ratify the original amount assessed or to suspend the individual taxation now being made by the Collector.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

No. 561.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd 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 16th December 1861, No. 65:—

1. In reply to paragraph 8 of the Board's Proceedings, No. 6,836, dated 9th instant, I have the honor to report that I have up to this time assessed the Nuttucottai Chetties in the sum of Rupees 44,470-13-0, of which about Rupees 35,000 have been collected.

2. When the Board disallowed my proceedings, I issued special notices to all the Chetties I could discover; but none of them rendered their returns; though several of them called on me and obtained extension of time to enable them to do so and to correspond with their Agents. I advised them all I could, but at the end of every interview I had with them, I observed that they were going away with full determination not to make returns.

3. I was obliged at last to assess them respectively at what each merchant's whole income was reputed to be, on information derived from the Managers of the Ramnad and Shevavunga Zemindaries. I was obliged to act so as they made no returns; and I could not discover in what Districts respectively each merchant carried on his trade. In this way no doubt they have been greatly over-assessed, but it is their own fault; and I specially advised them to write to their Agents and Gunastahs in other Districts to make proper returns, but they don't seem to have taken my advice as I have every reason to believe; such individuals have been charged for neglect in the Districts in which they reside.

4. Since I have assessed for neglect, several have made returns for the second year's Income tax; but they are all extraordinary low, and will have to be surcharged.

1. Ordered to be submitted to Government, with reference to paragraph 8 of Board's Proceedings, dated 9th December 1861, No. 6,836.

* Board's Proceedings, dated 17th July 1861, No. 3,798.
† 14th in Cons. 14th March 1861, No. 1,627.

2. The Board have already expressed their regret* that the Collector should not have adopted the plan of assessment sanctioned by Government† and at first desired by the Nuttucottai Chetties,

as, although his original proceedings were altogether irregular, it was specially pointed out to him in the Proceedings of the Board, dated 25th July 1861, No. 4,002, that he was still at liberty to make the assessment on this class of people by Punchayet.

3. It is observed that the gross amount of the assessments already made by the Collector is nearly double that formerly arrived at, and the notice that the parties with few exceptions omitted to make returns, and were therefore assessed on estimate.

(A true Copy and Extract.)


Sub-Secretary.

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

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

Exd. J. Wright.

Pro of H. E. March 1893
202 263-

Rev - 1893. Department.
Office of Genl. for April

PROCEEDINGS OF THE BOARD OF REVENUE

No. 301

Dated 23rd January 1892.
30th 3rd 3rd 1892
Rev. H. E.

No. 561

Submitting with remarks a letter from the
Collector of Madras regarding the assessment
of the Nuthootan Chelias.

1892 28 2226

Coastal Revenue

40-831

ordered that the following
submissions be prepared on the

1st of 1891

on the subject of the revenue
of the Nuthootan Chelias
which was referred to the
Board of Revenue on the 1st of 1891
and the Board of Revenue
has ordered that the
Collector of Madras should
submit a report on the
subject of the Nuthootan
Chelias to the Board of
Revenue on the 1st of 1892
and the Board of Revenue
has ordered that the
Collector of Madras should
submit a report on the
subject of the Nuthootan
Chelias to the Board of
Revenue on the 1st of 1892

1891-1892
William P. H. H. H.

Chandrasekhar
1891-1892
1891-1892