M.R.O. 14—18,000—27-6-34.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1411 — Press / Mis.

521-522

Dated 29-7-1863

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 29th July 1863.

No. 521. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 20th June 1863, No. 3,661 :—

SIR,

1. With reference to paragraph 10 of the Order of Government, dated 31st March 1860, No. 706, I am directed by the Board of Revenue to submit the accompanying Tabular Statement, showing the operations of the Income Tax during the year 1861-62. The transactions of the Madras Town are not included in this Statement, as a separate report is submitted on them by the Presidency Income Tax Commissioners. It will be seen that the form of Tabular Statement has been improved this year, so as to afford clearer and more complete information in respect to the working of the tax. This has been done with reference to the remarks of Government made on the Return for 1860-61, and the slightly altered circumstances of the tax in its second year.

2. The number of returns assessed up to 1860-61 is shown distinctly from those newly assessed, and the particulars of these latter, entered in columns 8, 9 and 10, will indicate how the imposition of the assessment was conducted.

3. It will be seen that the returns are still received with distrust, and that the number of surcharges bears a large proportion to the number of assessment ; so that, in this respect, there seems to be no change in the year under report as compared with 1860-61. The total number of surcharges was 33,363, of which those appealed against are entered in columns 9 and 10. It will be observed that the number modified or cancelled was small, and that the majority were confirmed, or accepted by the parties without appeal.

Col. 9, number of surcharges confirmed on appeal, 18,941.
Col. 10, number of surcharges modified or cancelled, 4,956.

1860-61	13,19,163	
1861-62	16,47,691	
Increase	3,28,418	

4. The gross receipts amounting to Rupees 16,47,521 show an increase in the year under report of Rupees 3,28,418. The charges, including refunds for which, a separate column is opened in the present return, amount to Rupees 52,200, being as in last year a fraction above three per cent. The Establishment charges have been since considerably reduced by the introduction of the new scale approved by Government from 1st August 1862.

5. In the collection of the tax it was not found necessary to resort to coercive measures except in a few cases. The Districts in which coercion was employed to any extent worthy of mention, are entered in the margin. The conduct of the Assessors and Subordinate Officers engaged in the collection of the tax was generally satisfactory.

Nellore. Madras. Bellary. Tinnevelly.

6. The Board regret the delay which has taken place in the submission of this report, but it was unavoidable as frequent references to Collectors were found necessary for the correction of errors discovered in their Statements sent according to the revised form.

No. 522. ORDER THEREON, 29th July 1863, No. 1,411.

This letter requires no particular remarks. The Board will be requested to submit the similar report for the year just expiring by the end of September next with a few more particulars than those contained in the present paper. The demand for the year is no where shown, and it is not explained why in the Districts named in the margin no special notices were issued for increasing the previous year's assessment in cases in which the Law allowed it.

Kistna. Kurnool. South Canara.

(True Extract.)

To the Board of Revenue.

Secretary to Government.

Exd. S. T. Augustin.

STATEMENT showing the operations of the Income Tax Act in the several Districts of the Madras Presidency for the year ending 31st July 1862.

Divisions	Special Notices.				Number of Returns newly assessed in 1861-62.	Number of Surcharges.	Number of Surcharges confirmed on appeal.	Number of Surcharges modified or cancelled.	Gross Receipts.				Charges.				Net Proceeds.	Remarks.
	Number of Returns assessed up to 1860-61.	Number issued for increasing the previous year's assessment.	Number issued on application from parties for revision of the previous year's assessment.	Number issued to persons assessed for the first time.	Total.				Stoppages from the pay of public servants and interest on Promissory Notes.	Collected from private individuals.	Penalties, &c.	Total.	Establishment.	Contingent and Saderward charges.	Refunds.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	No.	No.	No.	No.	No.	No.	No.	No.	No.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ganjam	2,440	76	890	515	981	672	355	233	123	11,641	38,662	.....	50,303	1,790	21	78	1,889	48,414	
Vizagapatam ...	2,739	56	373	659	1,088	1,014	902	65	109	14,913	79,883	.....	94,796	1,790	582	581	2,953	91,843	
Godavery District.	5,452	25	566	4,329	4,920	4,148	3,985	1,005	527	16,157	92,344	104	1,08,605	1,572	618	532	2,722	1,05,883	
Kistna do.	8,628	...	2,091	4,066	6,157	11,270	5,468	374	789	15,982	74,493	94	90,569	1,796	219	241	2,256	88,313	
Nellore...	6,901	17	286	3,326	3,629	3,258	3,252	2,275	977	11,596	85,684	9	97,289	1,777	810	0	2,593	94,696	
Cuddapah	3,620	400	298	2,247	2,943	1,334	1,686	216	81	10,483	71,301	38	81,822	1,455	...	18	1,473	80,349	
Bellary...	9,750	392	2,486	3,407	6,285	6,131	6,131	5,495	636	13,667	1,83,139	12	1,96,818	1,904	942	608	3,454	1,93,364	
Kurnool	4,741	...	645	2,295	2,940	2,824	2,516	2,027	489	12,831	85,951	.....	98,782	1,337	294	...	1,631	97,151	
Madras...	3,303	45	1,448	1,170	2,663	1,032	1,142	131	397	9,954	32,529	.....	42,483	1,117	813	...	1,730	40,753	Exclusive of Presidency Town.
North Arcot ...	3,970	104	660	985	1,749	555	354	286	32	15,242	66,720	360	82,328	2,354	306	1,011	3,671	78,657	
South do.	3,567	86	510	1,348	1,944	923	1,619	393	376	10,848	28,370	.....	39,218	1,780	47	6	1,833	37,385	
Tanjore	3,496	271	513	990	1,774	1,366	1,071	162	52	30,410	76,131	1	1,06,542	1,725	241	...	1,966	1,04,576	
Trichinopoly ...	1,003	40	18	300	358	292	215	62	3	8,461	19,269	77	27,807	1,685	54	55	1,794	26,013	
Madura...	4,235	467	330	970	1,767	1,293	1,129	97	29	11,397	1,37,514	14	1,48,955	2,557	159	10,284	13,000	1,35,955	
Tinnevelly	4,567	194	523	1,160	1,877	969	1,367	252	80	8,498	78,833	.....	87,331	1,790	319	398	2,507	84,824	
Coimbatore	3,209	273	277	735	1,285	1,285	1,003	68	63	18,897	31,674	44	50,615	2,040	443	58	2,541	48,074	
Salem	2,738	103	319	384	806	669	635	487	148	13,033	46,503	2	59,538	847	109	...	956	58,582	
South Canara ...	568	...	247	104	351	49	223	29	6	8,365	20,148	2	28,515	1,290	12	100	1,402	27,113	
Malabar	5,205	164	213	248	625	239	310	285	25	29,757	1,25,448	.....	1,55,205	1,690	103	86	1,829	1,53,376	
Total...	80,144	2,713	12,191	29,238	44,142	39,363	33,363	13,941	4,956	2,72,132	13,74,632	757	16,47,521	32,596	5,592	14,012	52,200	15,95,321	

No. 3,661.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

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

Sir,

1. With reference to paragraph 10 of the Order of Government dated 31st March 1860, No. 706, I am directed by the Board of Revenue to submit the accompanying Tabular Statement, showing the operations of the Income tax during the year 1861-62. The transactions of the Madras Town are not included in this Statement, as a separate report is submitted on them by the Presidency Income Tax Commissioners. It will be seen that the form of Tabular Statement has been improved this year, so as to afford clearer and more complete information in respect to the working of the tax. This has been done with reference to the remarks of Government made on the Return for 1860-61, and the slightly altered circumstances of the tax in its second year.

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Col. 10, number of surcharges modified or cancelled, 4,956.

1860-61 ...	...	13,19,103
1861-62 ...	...	16,47,521
	Increase...	3,28,418

4. The gross receipts amounting to Rupees 16,47,521 show an increase in the year under report of Rupees 3,28,418. The charges, including refunds for which, a separate column is opened in the present return, amount to Rupees 52,200, being as in last year a fraction above three per cent. The establishment charges have been since considerably reduced by the introduction of the new scale approved by Government from 1st August 1862.

5. In the collection of the tax it was not found necessary to resort to coercive measures except in a few cases. The Districts in which coercion was employed to any extent worthy of mention are entered in the margin. The conduct of the Assessors and Subordinate Officers engaged in the collection of the tax was generally satisfactory.

Nellore. Madras. Bellary. Tinnevelly.

6. The Board regret the delay which has taken place in the submission of this report, but it was unavoidable as frequent references to Collectors were found necessary for the correction of errors discovered in their Statements sent according to the revised form.

I have the honor to be,
Sir,
Your most obedient servant,

W. Hudleston
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
20th June 1863.

Copy to All Collectors.

Ed. J. Tulloch.

Enclosure in a letter from the Secretary to the Board of Revenue to the Secretary to Government R.D. dated 20th June 1863. No. 3661.

Rec'd 15th July 1863 R.D. 5521-2

Statement showing the duration of the Income Tax in the Districts of the Madras Presidency for the year ending 30th June 1862.—

No. 1611.

14 21 This tallies, requires no particular remarks. The Board will be requested to submit the similar report for the year just expiring by the end of September next with a few more particulars than those contained in the present paper. The Demand for the year is no where shown and it is not explained why in the Districts named in the Margin no special notices were issued for increasing the previous year's assessment in cases in which the Law allows it.

From W. Campbell Esq. 29th July 1863. to Board of Revenue Despatched

Revenue Department.

Rec'd 1863. Dept. of Govt. for July.

No. 1542.

From the Secretary to the Board of Revenue,
To the Secretary to Government, R. D.
Copy to all Collectors.

Dated 20th June 1863.

Despatched 29th —

Received 30th —

Entd

No. 3,661.

From the Sub Secy to the Bd of Rev. dt 24th inst. Rec'd 29th

Submitting with explanatory remarks, a Tabular Statement showing the operations of the Income Tax during the year 1861-62.

Recd 29th July

With an Order.

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C No 521-522.
C 24 Aug 63. 824