M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2063 Press ~~Mis.~~

205-206

Dated 17-11-~~10~~-1863

Not to be folded or roughly handled

No. 205. Read the following Proceedings of the Board of Revenue, dated 23rd October 1863, No. 6,797 :—

Read the following letter from G. BANBURY, Esq., Acting Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Saidapet, 17th October 1863, No. 418.

SIR,

1. I have the honor to acknowledge the receipt of the Government Order of 10th October, No. 1,864, on the subject of the collection of Income Tax in the town of Madras, being made by the Collector of the Madras District, and to report, that I am prepared to undertake this collection, should the Government desire it.

2. The work of collecting the Income Tax, would be made over, in that case, to the Deputy Collector of Madras, Rungaswamy Iyengar, who has, as is usual with that Officer, expressed himself very willing to undertake this additional duty.

3. I think it right to point out for the Board's consideration, certain inconveniences in the proposed arrangement, which, although they are not of a nature to prevent the proposal being carried into effect, are worthy of notice.

4. There are, as the Board are aware, very numerous applications of the nature of appeals connected with the collection of the Income Tax.

5. Bills are refused in consequence of parties alleging that they are incorrectly addressed; that the amounts are larger than the assessment as fixed after appeal; that the bills have been made out without regard to cancellations or reductions made since the original assessment; that there has been a double assessment, &c., &c.

6. To hear these appeals properly, the Collector has often to make reference to the Assessment Department of the Income Tax Office, and as the records of that Department will be in a separate Office from that of the Deputy Collector of Madras, it will be necessary either to make constant reference, entailing delay to that Office, or the Deputy Collector must leave on certain days of the week, his own Office, and sit to hear appeals on the subject of the collection of Income Tax at the Income Tax Office.

7. The public will certainly be inconvenienced by having to visit two separate Offices. Persons often come to the Office on the subject both of their assessment and of the actual bills presented to them, and it is a great convenience that they should not be obliged to go to two Offices.

8. In like manner, the absence of the Deputy Collector of Madras from his own Office, while hearing cases connected with the collection of the Income Tax, will delay the despatch of business and cause dissatisfaction to the public.

9. Should the Government wish the proposed arrangement to be tried, I would suggest that the Establishment, at present maintained for the collection of the Income Tax, be made over to the Deputy Collector, and that he be called upon, at the end of the month, to report upon any alterations he may think necessary.

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1. Ordered that the letter above recorded be submitted to Government, with reference to the Orders quoted by the Acting Collector.

2. The Board are of opinion that if the change involved any of the contingencies alluded to in paragraphs 6, 7 or 8 of the Acting Collector's letter, it would not be advisable to carry it out.

3. They, however, observe that if correct abstracts of assessments are forwarded from the Commissioners' Office to the Collector's Office, there is no reason why frequent objections should be made to the bills; and that if objections are made, the appeal will of course lie to the Commissioners, and must be disposed of by them, and not by the Collector.

4. When persons claim an abatement under Section 139, the claim should not be attended to by the Collector, for persons making such claims are required by the Law to pay; in the first instance, the full amount of the assessment, and to prefer their claims at the end of the year, when, if the claim is allowed, the Commissioners should grant a refund warrant on the Madras

Bank for the amount abated. When objections to pay are made on other grounds, they should be laid before the Commissioners for their orders, or the persons making them should be referred to the Commissioners. The Deputy Collector would not in any case be expected to hear appeals.

No. 206.

ORDER THEREON, 17th November 1863, No. 2,063.

1. In his letter of the 29th September last, No. 11, the President Income Tax Commission reported upon the balance of this tax still uncollected for the year ending 31st July 1862.

2. This it appears, amounted to the sum of Rupees 18,293-10-6, of which Rs. 4,114-11-0 might be considered recoverable and Rupees 14,178-15-6 irrecoverable.

3. Mr. Brett proposed (1) that this irrecoverable balance should be written off; (2) that the bills for the recoverable balance should be handed over to the Collector of Madras for realization; (3) that the entire work of collecting the tax in future should be transferred to the same Department, a reduction being made in the Establishment to be retained by the Commissioners, and (4) that he himself should be relieved from the Special Commissioner's work and the general superintendence of the Office.

4. Before passing orders on this letter the Government called* upon the Collector of Madras to report if he could undertake the collection of the tax for the Town of Madras, and what aid, if any, he would require.

*G. O 10th October 1863, No. 1,864.

5. In the letter now forwarded by the Board of Revenue Mr. Banbury expresses his willingness to take this extra work in hand, provided the Establishment at present maintained for the collection is made over to the Deputy Collector who will have immediate charge of the duty.

6. The Acting Collector also points out that sundry inconveniences may arise if his Deputy has to sit at the Income Tax Office to hear appeals; the Board remark however that this will form no part of the Deputy Collector's duty, but will as before be performed by the Commissioners themselves.

7. His Excellency in Council resolves therefore to direct that from the 1st December next the work of collecting the Town Income Tax be transferred from the Board of Commissioners to the Collector of Madras together with the collecting Establishment as per margin, heretofore employed under the orders of the Commissioners. The Collector will report to the Board at the end of a month or so what diminution he can make in this Establishment. That proposed to be retained by the Commissioners at the rate of Rupees 666 per mensem (vide margin of paragraph 8 of Mr. Brett's letter, dated 29th September 1863, No. 11,) is sanctioned and will come into operation on the same date.

		Rs.
1	Accountant[1]	60
1	Writer	25
1	Bill do.	25
1	Ledger do.	25
1	Shroff	25
5	Collecting Conicopolies	75
2	Peons	14
	Rupees	249

8. The Government are not prepared to relieve Mr. Brett from the special duty at present devolving upon him in connection with the Income Tax. It is clearly one for a Member of the Board to perform and the other Members have already extra occupations.

9. Sanction is granted for writing off the sum of Rupees 14,178-15-6 found to be irrecoverable. As much of the recoverable balance, mentioned in paragraph 2 of this order, as remains uncollected on 1st December next will of course be transferred to the Collector of Madras for recovery.

(True Extract.)

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

To the Board of Revenue.
" Commissioner for Income Tax.
" Accountant General, } with No. 1,864.
" Civil Paymaster, }

Exd. S. T. Augustin.

[1] Accountant ..

For Orders

The proposal is to transfer the collection of the Madras Income Tax to the Collr. This will save 200 Rs. - which comes out of Mr. Marsom's pay - and probably a few Rupees more for clerks - and the Income Tax Office simply that they cannot collect without further reference. This seems desirable therefore. The Collr. - as the Bd. remark - will simply collect according to the bills furnished to him.

Mr Brett wishes to be relieved of his Presidentship - but I really do not know of any officer standing to take his place. Mr. Dalyell, I know, would, but he would

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Expect some thing for the R.ξ - and we have as ξ the 200 Rs above noted! Unless Govt are inclined to make some such arrangements, Mr Brett might be asked to hold on, until we hear whether the Tax is to last another year.

L D.

- Government is explicitly of opinion that it is a duty of the Board, as a member of the Legislature, to submit the Bill already settled by the Committee

To the Board of Revenue.
„ Commissioner for Income Tax.
„ Accountant General, } with No. 1,864.
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Pro. 10 October 1863 N° 140-141

Rev = 1863 Depart.
Pro: of Govt for Octr
N° 25 Lett

Proceedings of the
Board of Revenue

Dated 23d
Desp. 23d
Rec. 24th October 1863.

S. O N° 2063-17th Inst.

Submitting with remarks
letter from the Collector of
Madras on the subject of
the collection of Income tax
in the Town of Madras being
made by the Collector of
Madras.

N° 205.

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To the Govt 63 Rev^a
" Accountant General,
" Civil Paymaster, } with No. 1,864.

Exd. S. T. Augustin.

Revenue Department

N° 2063

Proceedings of the Madras Government

Under date the 17th November 1863.

Read the following Proceedings of the Board of Revenue.

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× G.O. 10th Oct./63 dd. 1864.

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11 Bd. of Revenue Dept. 17 Jan
13 Commr. for Income Tax
3 Accountant General
3 Civil Paymaster — Ewr No. 1864
Dept. 18 Nov.

Revenue 1862 Dep^t

Pro: of Govt for Nov.

No 2563.

Pro: of the Madras Govt

Dep^t of Revenue 1863.

Rec^d Board of Rev: 8 April 1864
No 984.
Forbn the Income Tax
Comm^rs of 20 Oct 1864 No 2759

Collecting Department
of the Income Tax
Office at Madras trans-
ferred from the Board
of Commissioners to the
Collector of Madras from
1st December 1863.

Rec^d Dep^t of Rev. 1st Dec 65
No 3495.

Pro. of the Board of Rev.
18 April 1864 No 984

No 205 & 206.