

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 376	<u>Press</u> <u>Mis.</u>
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Dated 21 — 2 — 19 186	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
21st February 1863.*

Read the following papers:—

No. 304. From W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Madras, 15th January 1863, No. 220.

SIR,

1. With reference to the Order of Government in the Revenue Department, dated 21st July 1862, No. 1,566, I am directed by the Board of Revenue to submit herewith a revised Estimate of receipts under Income Tax and Customs, called for by the Government of India in paragraphs 6 and 7 of their letter, dated 21st June 1862, No. 4,089. This estimate has been prepared upon returns received from the local Officers, with reference specially to the present call.

2. The estimate of Income Tax receipts as now revised is of course exclusive of the 2 per cent. Income Tax ordered to be abolished, but the abolition having taken place only from 1st August last, the 2 per cent. Tax was in existence during the first quarter of the official year, and the receipts for that period are accordingly included in the present estimate. The estimate of the Customs Revenue has been altered as required by the Government of India, with reference to the changes in the Tariff lately sanctioned.

Town of Madras.		Rs.	Rs.
Establishment.....		27,342	
Honoraria.....		3,072	
Contingencies.....		800	
Printing Charges.....		500	
			31,214
Districts		Estab.	Conts.
Ganjam.....		1,005	270
Vizagapatam.....		2,391	275
Godavary.....		990	270
Kistna.....		1,005	270
Nellore.....		1,269	270
Cuddapah.....		975	270
Bellary.....		1,215	270
Kurnool.....		915	270
Madras.....		2,520	275
North Arcot.....		1,005	275
South Arcot.....		1,005	270
Tanjore.....		915	270
Trichinopoly.....		2,654	275
Madura.....		1,005	270
Tinnevely.....		1,040	270
Coimbatore.....		917	270
Salem.....		840	270
South Canara.....		1,000	270
Malabar.....			
Total Districts.....		23,636	5,150
Grand Total including Town of Madras.....			28,786
		As per original Estimate.	As per Revised Estimate.
Establishment.....		27,342	45,342
Honoraria.....		3,072	4,072
Contingencies.....		800	500
Printing Charges.....		500	500
Total.....		31,214	50,414
Refunds.....		5,000	5,000
		36,214	55,414

3. As regards the charges under Income Tax, no alteration has been made in the amount passed by the Government of India. The sum of Rupees 60,000, sanctioned by them for the Income Tax, has been distributed among the Madras Town and other Districts in the proportions noted in the margin; the provision made for the Districts appears to be sufficient. In the Madras Town, however, it appears from a return received from the Commissioners' Office that the amount of charges has been materially increased in consequence of the Special Commissioner, whose salary was estimated in the Original Budget for three months only, having been by a subsequent Order of Government dated 9th August 1862, No. 1,698, directed to continue to draw his pay, which rendered further provision necessary for the remainder of the year. With this alteration and a slight increase in the provision for fees to Assessors, &c., the revised estimate of the Income Tax charges for the Town of Madras will stand as in the margin. In the Accountant General's printed Budget for 1862-63, the amount of refunds for the Town of Madras entered at Rupees 16,828, which appears to be a mistake. The Board beg to draw the attention of Government to paragraph 15 of the Order of the Government of India, wherein it is stated that the revised estimate called for by them should be confined within the limit of Rupees 60,000. This cannot be done if the revised estimate of the Presidency Income Tax Office in question is adopted.

*Proceedings of the Madras Government, Revenue Department,
21st February 1863.*

Statement showing the revised estimates of receipts from Income Tax and Customs for 1862-63.

Districts.	Income Tax.	Customs.				Total.
		Sea Customs.	Land Customs.	Miscellaneous.		
Ganjam	43,700	60,000	...	120	60,120	
Vizagapatam	82,700	31,300	...	100	31,400	
Godavery	73,100	84,500	4,240	310	83,880	
Kistna	40,000	17,325	...	100	17,425	
Nellore	91,000	660	...	100	760	
Cuddapah	63,805	...	...	...	...	
Bellary	1,60,570	...	...	...	...	
Kurnool	74,300	...	...	...	...	
Madras District	37,000	...	...	...	...	
Do. Sea Customs	1,710	10,60,000	...	...	...	
North Arcot	62,281	...	...	500	10,60,500	
South Arcot	25,000	42,500	70,160	260	1,12,920	
Tanjore	85,000	1,26,000	50,475	575	1,77,050	
Trichinopoly	23,063	...	...	...	...	
Madura	85,000	28,000	300	150	28,450	
Tinnevely	67,000	41,780	49,180	396	91,356	
Coimbatore	45,900	...	...	...	...	
Salem	39,600	...	...	...	...	
South Canara	24,702	63,150	...	...	...	
Malabar	1,15,400	1,46,000	1,250	320	63,470	
Madras Town	12,40,831	17,04,015	1,75,605	1,000	1,48,250	Includes the Cundapur Talook transferred from North Canara.
Amount to be realized by stoppages from official salaries at the Presidency, and interest on Promissory Notes, &c.	2,80,000	...	...	3,261	18,83,581	
	2,69,048	...	...	...	...	
	17,89,879	...	...	...	...	

No. 305. Official Memorandum from the Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Madras, 26th January 1863, No. 47.

1. In reply to the Official Memorandum from the Secretary to Government, dated 21st January 1863, the undersigned begs to state, that the revised estimate of the Income Tax collections in 1862-63, as furnished by the Board to Government with their letter dated 15th January 1863, was prepared from the returns received from the Collectors, and other Officers, and consists of the following sums:—

As per returns from the Collector.....	Rs. 12,40,831
As per do. from the Income Tax Commissioners for the town of Madras, dated 27th October 1862.....	2,80,000
As per do. received from the Accountant General, dated 29th October 1862, being the stoppages from Official salaries at the Presidency, and interest on Promissory Notes, &c.....	2,69,048
	17,89,879

*Proceedings of the Madras Government, Revenue Department,
21st February 1863.*

The regular estimate for 1862-63, as furnished by the Board to the Accountant General, gave a sum of Rupees 15,17,791 exclusive of the Income Tax in Condapoor Talook, and the amount realized by stoppages, &c. In his printed regular estimates for 1862-63, the Accountant General enters the amount of Income Tax as Rupees 20,56,500, and not Rupees 20,64,700, which is the amount of cash receipts, and he states in the remark column, that this is the amount of the estimate as now revised, but the Board have no means of judging how the Accountant General attained that result if his estimate was based on that furnished by the Board, he probably included in his estimate stoppages made by ex-Officio Assessors in excess of the amount given by him in his Memorandum furnished to this Office. The Board's estimate is correct so far as it goes.

As given in the Board's Regular Estimate	Rs. 15,17,791
Income Tax of Condapoor Talook	3,040
Stoppages, &c., as reported by the Accountant General	2,69,048
	17,89,879

2. The differences under the head of Customs, noticed in paragraph 2 of the Memorandum, are as supposed by Government owing to the omission of the Condapoor Talook from the regular estimate of the Accountant General. Both in the case of Income Tax and Customs, the addition to be made on account of Condapoor Talook was reported to the Accountant General in the Board's Memorandum dated 12th December 1862, but in his reply dated 17th idem, the Accountant General stated, that it was too late to include them, his regular estimates having been submitted to the Home Government.

3. As regards the necessity for raising the estimate of the Presidency Income Tax Commissioners from Rupees 31,214 to Rupees 50,414, the undersigned begs to state, that the amount was taken from the revised estimate furnished by the Income Tax Commissioners, and there is no correspondence in the Board's Office relating to it. The President of the Income Tax Commissioners has been requested to submit direct to Government any papers on the subject.

By Order,

(Signed.) W. HUDLESTON, Secretary.

No. 306. 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, 28th January 1863, No. 2.

Sir,

1. With reference to the annexed copy of an Official Memorandum dated 26th instant, No. 46, from the Secretary to the Board of Revenue, I have the honor by desire of the President to the Income Tax Commission to inform you that the necessity of raising their estimate from Rupees 31,214 to Rupees 50,414 exclusive of refunds, has arisen from Mr. Ellis having in the Order of Government dated 9th August 1862, No. 1,698, been allowed to continue as Special Commissioner, and from the Commissioners anticipating extra charges to the extent noted in the margin* on account of Honorarium fees to non-Official Members of the Commission.

Sanctioned amount as per Order of Government, dated 5th June 1862, No. 1,240.	Rs. 31,214	A. 0	P. 0
Mr. Ellis' salary from 1st August 1862, to 30th April 1863.....	18,000	0	0
Extra Charges anticipated on account of Honoraria, &c.....	1,200	0	0
Total....	50,414	0	0

2. A copy of a letter from this Office to the Accountant General dated 20th October last, No. 580, explaining the necessity of the increase referred to above, is also herewith annexed.

No. 307. Official Memorandum from J. L. LUSHINGTON, Esq., Acting Deputy Auditor and Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 3rd February 1863, No. 360.

1. With reference to the Official Memorandum from the Secretary to Government in the Revenue Department, dated the 31st ultimo, No. 25, the Acting Accountant General has the

*Proceedings of the Madras Government, Revenue Department,
21st February 1863.*

honor to state, that the sum of Rupees 20,56,500, entered in the regular estimate for 1862-63, as the estimated Income Tax collections for the current year, is composed of the following sums:—

2. Revised estimate of the Board of Revenue, less collections of the Condapoor Talook, as given in their Secretary's Official Memorandum dated 26th January 1863, No. 47, Rs. 15,17,791	
Stoppages from Civil Salaries, &c., at the Presidency, and interest on Government Securities, as reported to the Board of Revenue in an Official Memorandum from this Office dated 29th October 1862.....	2,69,018
Added in the Accountant General's Office on account of stoppages in the Military Department, and by the Commissioner of Mysore and Resident of Travancore not included in the above item of Rupees 2,69,018.....	2,69,616
	Total Rupees...20,56,485

No. 308.

ORDER THEREON, 21st February 1863, No. 376.

1. Referred to the Financial Department, with reference to paragraph 3 of the Order in that Department dated 19th July 1862, No. 530. In the letter of the Financial Secretary to the Government of India, dated 21st June last, No. 4,089, revised estimates of the Income Tax and Sea Customs Revenue and of the Income Tax charges were called for.

2. The proceeds of the Income Tax were first estimated at Rupees 23,59,278. The revised estimates now submitted amount to Rupees 20,59,524, the difference being owing to the abolition of the tax on incomes below Rupees 500 in August last.

3. The original Customs' estimate was Rupees 24,48,724, that now submitted amounts to Rupees 18,83,581, the falling off being owing to subsequent changes in the Tariff.

4. The original estimate of charges on account of the Income Tax was Rupees 1,26,176. The Government of India roughly allotted 60,000 Rupees for the purpose. This Government has lately addressed them fully on the subject and pointed out the limit of reduction possible. The expenditure (excluding refunds) has been Rupees 44,628 up to the end of November last, and a further sum of Rupees 25,000 is likely to be required up to the end of April next, excluding April salaries, &c., payable in May which are in the Budget of 1863-64.

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

G. O. dated 5th February 1863, No. 248.

*Pub.
Official Memorandum.*

*In reference to para 3 of the
Memorandum from the Secretary to*

*Government extracted in the margin,
The Secretary to the Board of Revenue is also requested to forward to the undersigned his the honor to request that the President to the the original correspondence Income Tax Commissioners will relating to the necessity of raising the estimate of the Presidency Income Tax Commissioners, from Rupees 3,12,14 to Rupees 5,44,14 exclusive of Refunds.*

*records of the Commissioners re-
garding the necessity of an increase in
his Revised Estimate furnished to the
Board on 27th October 1862.*

By Order

*(Signed) W. Huelleston
Secretary*

*Revenue Board Office
Madras 26th January 1863*

True Copy

*Murvin
Secretary*

From,

N^o 583

To,

N. Morison Esq
Acting Secretary to the
Income Tax Commission

J. A. Mangles Esq
Acting Deputy Auditor and
Commissioner General
Fort Saint George.

Sir,

I have the honor to acknowledge
the receipt of your letter dated 15th instant, and
beg to state in reply that the difference of
1200 Rupees between the permit noted in

our last Memoir of material change, and
the order of Government quoted by you,
has arisen from our anticipating extra charge
to this extent on account of Honorarium fees
paid to the Non-Official Members of the
Income Tax Commission.

As it is impossible to determine as yet the
effects of Act 16 of 1862, the Comrs. cannot ascertain
what permit will be necessary on account of
Honorarium fees, but they are fully aware that the
amt will be considerably less than the Budget
to.

I have &c
Sd/ N. Morison
Acting Secretary
True Copy
N. Morison

15th June 1862

Official Memorandum.

In reply to the Official Memo from the Secretary to Government dated 21st January 1863. the undersigned begs to state, that the Revised Estimate of the Income Tax Collections in 1862/63 as furnished by the Mem^o to Government with their letter dated 15th January 1863, was prepared from the returns received from the Collectors, and other Officers, and consists of the following sums.

from the
other Officers, and consols
As per returns from the Collector. 12,40,831
As per Do from the Income
Tax Commissioner for the Town } 2,20,000
of Madras of 27th October 1862.
As per Do account from the Accts^g
General of 29th October 1862 being the
stoppages from Offl salaries & 2,69,048
at the Presidency, and Interest
on Promissory Notes & —————
17,39,871

on 11/1/11

The regular Estimate for 1862/63 as furnished by the Board to the Accountant General, gave a sum of Rs. as 15,17,791 exclusive of the Income Tax in Condapur Taluk, and the amount realized by stoppages &c. In his printed Regular Estimates for 1862/63 the Accountant General enters the amount of Income Tax as Rs. 20,56,500 and not Rs. 20,64,700. which is the amount of Cash receipts, and he states in the 12th Column, that this is the amount of the Estimate

Estimate as now Revised, but the Board have no means of judging how the Accountant General attained that result of his Estimate was based on that furnished by the Board. He probably included in his Estimate stoppages made by Ex-Officio Assessors in excess of the amount given by him in his Memo furnished to this Office. The Board's Estimate is correct so far as it goes.

The differences under the head of Customs noticed in Para 2 of the Memo. are as supposed by Government, owing to the omission of the Gondapoor Taluq from the Regular Estimate of the Accountant General. Both in the case of Income Tax and Customs, the addition to be made on account of Gondapoor Taluq was reported to the Accountant General in the Board's Memo dated 12th December 1862, but in his reply dated 17th idem, the Accountant General stated, that it was too late to include them, his Regular Estimates having been submitted to the Home Government.

As regards the necessity for raising the Estimate of the Presidency Income Tax Com-
missioners from Rs 3,214 to Rs 50,414, the under-
signed begs to state, that the amount was taken
from the revised Estimate furnished by the
Income Tax Commissioners and there is no cor-
respondence in the Board's Office relating to it.
The President of the Income Tax Commissioners
has been requested to submit direct
to

Revenue Department.

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Proceedings of the Madras Government
under date the 22nd February 1863.

Read the follow-

Read the
-ing papers

From the Leeg to the Ed of
Bureau with

Revenue
Submitting with
explanatory remarks, a revised
estimate of Receipts under
Income Tax and Customs
called for by the Govt of India
in paragraph 6, and of
their letter dated 21st June
1862 No 4089.

Here enter 15th January
1863 No. 220/

off^l news: from do. do.
 furnishing certain
 explanation respecting this
 revised estimate of the Eu-
 -come and collections in 1873.

(Here enters 26th Aug.
1863 No 47).

From Secy. Income Tax Com-
mission, Madras. -

= mission, Mas.
Explaining the ne-
= cessity of raising the rate =
= rate of the Presidency In-
= come Tax Commissioners
from Oct 31, 14 to Oct 50, 14 or
with reference to an officer
Memo from Aug. 22 of Rev.

(Here enter 25th 50 50
No 2/

From ^{Mr} By And and Rect
General.

afford explanation
of the sum of Rs 20,56,500
entered in the Regular Esti-
-mate for 1862/63 as the
estimated Income Tax
Collections for the current
year.

Referred to the Financi-
-al Dept. with reference to para 3
of the order in that Dept. dated 19th
July 1862 No. 530. In the letter of

the Financial Secretary
to the Govt of India dated
21st June last No. 4059 re-
-vised estimates of the
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-toms Revenue and of the
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~~Board~~
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(Here enter 3.
-ary 1863

No. 41/5 July 1863 No. 248

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-ried &c. payable in
May

May which are in the
Budget of 1863/64 -

W

5 Copies To Mr. Foul. Oct 23

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13 - a Income Tax Comm

3 - a Sect Gen

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Pro. No. 279-280.
21-7-62

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9-8-62

Revenue 1863 Deptt.
Pro: of Govt. for Feb.

N. 376.

Pro: of the Madras Govt.
21st Feb. 1863.

211/1/1

204

N 304 @ 308.

Revised Estimates
of the Income Tax and
Sea Customs Revenue, and
of the Income Tax charges
for 1862/63 received for the
Board of Revenue, referred
to the Financial Department

21 Feb 1863