M.R.O. 14—18,000—27-6-24.

# MADRAS RECORD OFFICE.

## Government of Madras.

Revenue DEPARTMENT.

G.O. No. 420 Press ~~Mis.~~

114-115

Dated 10 - 3 - ~~18~~ 1864

**Not to be folded or roughly handled**

This

## *Proceedings of the Madras Government, Revenue Department, 10th March 1864.*

No. 114. Read the following letter from N. MORISON, Esq., Secretary to the Income Tax Commission, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 1st March 1864, No. 1:—

Letter from the Deputy Collector to the Secretary to the Income Tax Commission, No. 144, dated 22nd December 1863.
Do. from the Secretary to the Income Tax Commission, No. 865, dated 23rd December 1863.
Do. from the Collector of Madras, No. 43, dated 29th January 1864.

SIR,

1. I am desired by the Income Tax Commissioners for the Town of Madras to submit to Government the correspondence noted in the margin, on the subject of issuing Warrants under Act XXXII of 1860, and to request the Government will decide whether the Collector of Madras, now that the work of collecting the Town Income Tax has been transferred to him, is authorized to issue Warrants of Distress under Section CLX of Act XXXII of 1860 and Warrants for the arrest of defaulters under Section CLXXX of the same Act.

2. The Commissioners are of opinion that the Income Tax Act, especially the several Sections under part XVII, restricts the power of issuing Warrants to the Commissioners in the Presidency Town and to the Collectors in the Districts. They therefore in the case referred to in the Deputy Collector's letter, pointed out to that Officer that he had no authority to issue Warrants under his own signature, but Mr. Banbury, the Acting Collector of Madras, disagrees with the Commissioners on this point, and considers that the Government when delegating to him the duty of collecting the tax, intended that he should also exercise powers of distraint, and that under Section XXIII of the Act he has authority to delegate the same to his Deputy Collector.

3. The Commissioners have of course no wish to interfere more than is necessary with any of Mr. Banbury's proceedings in collecting the tax. They fully agree with him that it would be convenient for the Deputy Collector to be invested with the required powers, but looking at the provisions of the Act they do not think that the powers of compulsory process can be exercised within the jurisdiction of the Presidency Town by any but the Commissioners themselves.

4. The practice hitherto adopted has been that the collecting Officer should send up a list of defaulters to the Commissioners with Warrants for their signature, and this practice was not found to be at all inconvenient so long as the collections were made under the Commissioners immediate superintendence.

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No. 115. ORDER THEREON, 10th March 1864, No. 420.

The Government concur in the view taken of the Act by the Commissioners.

(True Extract.)

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

To the President Income Tax Commissioners.
" Board of Revenue.

Exd. S. T. Augustin.

N. Morison

Deputy Collector's Office
Madras 22nd December 1863

No 144

From,

V. Ringasaumy Iyengar
Deputy Collector of Madras

To,

J. P. Morris Esqre
Secretary to the Income Tax Commrs
Madras

Sir,

One Wm W Maltby having failed to pay the Income Tax for the periods noted in the margin, he was arrested under a Warrant and brought before me this day.

2 quarters in 1862/63.
Whole year of 1861/62.
and for the 3 quarters of 1862/63.

Under Section 180 Act XXXII of 1860, Collector or Commissioners are empowered to arrest the defaulters and commit them to the Civil gaol. However I entertain a doubt whether I can send him to the gaol without reference to the Commissioners on the Presidency Town. I therefore request that you will be pleased to lay my request before the Commissioners and inform me of their sentiments on the subject.

I have &c
(Signed) V. Ringasaumy Iyengar
Deputy Collector

True Copy,
Morris
Secretary

No 365 Office of the Income Tax Commissioners
Madras 23rd December 1863

From. N. Morison Esqre
Secretary to the Income Tax Comrs
Madras

To. V Ringasawmy Iyengar
Deputy Collector of Madras

Sir,

In reply to your letter of yesterday's date, I am desired by the Commissioners of Income Tax for the Town of Madras to inform you that they are of opinion that the Warrants of Arrest under Section CLXXX, can only be issued by the Commissioners themselves.

2 With regard even to Warrants of distraint the Commissioners request you will forward to them from time to time lists containing the names of defaulters, and on the Warrants being prepared and sent, the Commrs will sign the same.

I have &c
(Signed) N. Morison
Secretary

True Copy,
Morison
Secretary

Rec'd 23rd/63.

Enclosure No 1 in a letter from the Secretary to the Income Tax Comrs to the Secretary to Govt Rec'd Report, Vol 7, Page 19 Letters Issued 1864.

From V Ringasawmy Iyengar Deputy Collector of Madras
To N Morison Esqre Secretary to the Commrs Tax Commissioners

Dated 23rd December 1863
Rec'd
Subject Duties of the Secretary to the Commissioners of Income Tax

Informing the Commissioners that he has complied to the best of his ability with the instructions issued to him, and requesting to be relieved of the duties of Secretary to the Commissioners.

Rec'd 24th Dec 1863
Ans 28th Dec 1863

Madras Collectr's Office
Nº 43 Saidapet 29th January 1864.

From G. Bowlby Esqre.
Offg Collectr of Madras.

To N Mouniem Esqre
Secretary to the Board of Rev.

Madras

Sir

I have the Honor to forward herewith a Petition from Ramasawmy Chetty Dubash to the Collectr of Madras praying that the Collectr may be directed to grant him a certificate under Act 20 of 1863 to enable him to sue in the Zillah Court for the recovery of a debt due to him by the Rajah of Pittapore.

2 As the due collection of the Madras Stamp Revenue is necessary that the Deputy Collectr should be authorized to grant the same certificate as applied for and the petitioner is unable to defray the cost of the stamp paper required for the purpose I beg to recommend that the Petitioner be exempted from the payment of the stamp duty on the certificate.

I have the honor to be
Sir
Your most obedient Servant
Deputy Collectr

Rev. 554/64

Enclosure Nº 2 in a letter from the Secretary to the Board of Revenue to the Secretary to Govt Rev. Deptt. Nº 1 dated 1st March 1864.

From N. Mouniem Esqre
Secretary to the B. of Rev.

To V. Ringasawmy Esqre
Dy Collector of Madras

Dated 23 December 1863
Rec'd Nº 365

Informs that the Commissioners are of opinion that the Warrants of Arrest under Section 180 cannot only be signed by the Commissioners themselves as well as the warrants of Distraint.

Department greatly determinated.

3 As regards the legality of the issue of these Warrants, I beg to remark that by Section 7 Act 32 of 1860, the Government have power to adopt any measure, which may be deemed necessary for the due Collection of the Income Tax. They have accordingly transferred this duty to the Collector of Madras, who under Section 23 of the same Act has authority to delegate any of the powers or duties to his Deputy.

4 When making the transfer, we may fairly presume that the Govt. intended that the illegal authority of distraint forming one of the most important portions of the tasks delegated, should accompany the transfer and be granted to the Collector; in this case I am empowered to extend this authority to the Deputy-Collector. I trust the Commissioner will reconsider their reading of the Act



Act and permit the Dy Collectors to act with regard to the income tax in the matter of distraint and arrest in the same manner as he does in the cases of "Abkari" and Land Rent Revenue Defaulters.

I have &c

(Signed) G. Bonbury

Ag Collector

True Copy,

Secretary

in Collecting the Cess, Duly passed
and Collected that it would be unnecessary
with them that it would be unnecessary
for the Deputy Collector to be unnecessarily
with the Expence, that keeping at
the Treasury of the County be continued
that the Collector be ordered to pay
the Expence of the Collection of the said Cess
that the Power of Compelling Payment
be Superseded within the Jurisdiction of the
Barony of Slane by any but the Com-
missioners thereunder.

Or Praster Tickets adopted for
Slane that the Collecting Officer should
use a Book of Defaulters to the Presentment
with Warrants for their Apprehension and
the Practice now found to be at all
Expences to be Levied as the Cess is
Collected

Ordered that the Sum of
be Levied on the Barony of Slane
to Defray the Expences incurred
in the Collection of the Cess
Ordered that the Sum of
be Levied on the Barony of Slane
to Defray the Expences incurred
in the Commissioners Journey
Examination.

Plan 332/6c.

Coolcaum 0.3.0 in a
little Grain the County
of the Queens Co. from
the Original Survey
Dec. Scale 40 to 1 Inch
1st. October 1852.

Signed & Sworn by
Jas Mc Cleary
Jas Mc Cleary
Sworn 1852
before me

Deposed to Survey
taken the Lands of
Lemy Mountrath
Situate in the Barony of Slane
the Commissioners Jurisdiction
Examination.

Ic. C. Cl. 64 - 114 - 3

Rec.d 18th March 1861
Pros. of Govt. Fort St. George
No. 554.

From
W. Morris Esqr.
Secretary to the U.S. Comrs.
Madras

To
J. D. Sim Esqr.
Secretary to Govt. Ab. Dept.
Fort Saint George

Dated 8th March 1861
Rec.d 9th

No. 1
Enclosures 3.
No 420 to 1 Head
Submits certain correspondence between the Secretary to the Commrs. of Inc. Tax & the Deputy Collector of Madras regarding the issue of Warrants of distraint & Arrest of defaulters under Act XXXII of 1860 & requests the decision of this Govt. on the subject.

Ordered

Pros. of the Board of Revenue 8th April 1861 - Consd.

No 114 & 115.

3 Months Ab. Dept.

Rec.d 11th March 1861
No. 420.

The Govt. concur in the view taken of the Act by the Comrs.

L D S.

Fort St. George
10th March 1861

WB Sent 18. Leaves & one enclosure. The Govt. only act ministerially within the Presidency

Lowe.

19 Copies To the President & the Commissioners of Inc. Tax
16 — Bd of Revenue