M.R.O. 14—18,000—27-6-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1430 Press Mis.

571 · 572

Dated 27-6- 1865.

Not to be folded or roughly handled

No. 571. Read the following Proceedings of the Board of Revenue, dated 15th June 1865, No. 3237.

Read again letter from the Collector of Madras, dated 4th April 1865, in Board's Proceedings, 23rd May 1865, No. 2,752A.

Read also the following letter from H. A. BRETT, Esq., President of the Income Tax Commission, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Madras, 27th May 1865, No. 97 :—

SIR,

1. With reference to the Proceedings of the Board of Revenue, dated 23rd instant, forwarding to the Presidency Income Tax Commissioners for their remarks a Report submitted by the Deputy Collector of Madras on the Income Tax Collections in the Town of Madras for 1863-64, I beg to submit the following explanatory remarks for the information of the Board and the Government.

2. In paragraph 4 of the Deputy Collector's Report, he states that bills, amounting to Rupees 13,728, have been delayed by the orders of the Commissioners. In the Statement appended to his Report, the various items of which this sum is composed will be found marked A.

3. The Board will observe that out of the total amount (Rupees 13,728), the bills delayed by direct orders from the Commissioners amount to only Rs. 1,736. The last item in the margin, Rupees 5,150, is the tax due by the Officers and servants of the Irrigation and Canal Company. In this case, the money could not be collected, nor a revision order sent by the Commissioners to the Deputy Collector until a Return had been sent in by the Agent in Madras, who again had to wait for Returns from Kurnool and other parts of the Presidency. This Return for six months, viz., from February to July 1864, was received only in March 1865, and was soon after sent on to the Deputy Collector, who received the money at the same time that the Return was forwarded to him.

	Rs.	A.	P.
Bills under reference pending future disposal by Commissioners... ...	5,993	9	3
Bills delayed by order of the Commissioners...	1,730	3	3
Private Numbers	852	1	9
Special Assessments...	5,153	1	0
Total ...	13,728	15	3

4. With regard to the cases reported by the Deputy Collector as under reference, and as delayed by the Commissioners, all these cases were disposed of by the Board of Income Tax Commissioners at their Sittings on the 3rd and 22nd of the current month, and consisted chiefly of cases in which it was necessary to examine witnesses and to have the opinion of the non-official members of the Commission.

5. With reference to paragraph 5 of the Deputy Collector's Report, I have to state that there was no unusual delay in 1863-64 in the transmission of the assessments for collection. Although the Income Tax year begins on the 1st August, the Commissioners could not send any Abstracts in 1863 till the expiration of the time allowed parties to make new Returns. The two months allowed by Government by notification expired on the 31st October. The Assessor was then allowed one month more to serve anew, under Section 7, Act XVI. of 1862, any parties who he thought had made an obviously inadequate Return during past years. No assessments could be prepared till this preliminary work of revising was settled. This brought the work up to 30th November; and in December the Deputy Collector began to receive the Assessment Abstracts. In the two preceding years, the three former Collectors of the Income Tax did not receive Abstracts for collection till January in each year, and Abstracts continued to be sent to them for immediate collection throughout the Income Tax year even up to November, or four months after the Income Tax year had actually expired.

6. With reference to the work of the current year (1864-65), Clause 2, paragraph 5 of the Deputy Collector's Report), the Commissioners observe that the general work of Assessment has been more forward this year than in the preceding years, notwithstanding a large reduction in the establishment. The Deputy Collector states in the same Clause that no current year's Assessment had been received by him on the date of his Report, 21st February 1865; whereas the Records of the Commissioners shew that Abstracts, amounting in the aggregate to Rs. 14,172-15-0 were sent to him on the 25th January 1865.

7. With regard to the Deputy Collector's remark (Clause 1st, paragraph 5) that Assessments for 1862-63 and other past periods are still being sent to him, and that the payment of the lump sum is inconvenient to the tax payer, I have to observe, that although by Act XXXII of 1860, the payments are supposed to be made quarterly, yet when the Assessor discovers a new name, the Commissioners can, under Section 249 of Act XXXII of 1860, assess and collect from the party all the arrears due from him.

8. The Deputy Collector in Clause 3, paragraph 5 of his Report, complains of undue delay in the signing and returning the Warrants. This subject was made a matter of mature consideration by the Income Tax Commissioners when the Collecting Department was first transferred to the Deputy Collector. That Officer wished to have the power of signing all Warrants of Distraint and Arrest, and doubtless it would have been more convenient if this power could have been delegated to the Deputy Collector with due regard to the provisions of the Income Tax Act. As the Act did not admit of this arrangement, the Commissioners have been compelled to continue the course previously followed by them when they had the direct control of the collections under their own Collecting Officer, and lists of the defaulters and the Warrants have, in consequence, been submitted to the Commissioners for signature. The Commissioners are aware of the necessity of the speedy execution of these Warrants. At the same time, they must consider the responsibility they incur by signing a Warrant, and the risk they run of being involved in litigation by the issue of compulsory process against persons who are not properly liable. A case of wrong arrest was brought to their notice at their Meeting of the 3rd May 1865, when a man bearing only the same name but living in a different part of the town, and having no connection with the real defaulter was brought up under Warrant of Arrest, and was about to be sent to Jail, but was released on a reference having been made to the records of the office shewing that he was not the right party.

9. The Commissioners would remark in conclusion, that the difficulty of getting in the collections has been increasing each year, from the mere fact that most of the Assessments are based on Returns furnished so far back as 1860; for many of the persons who were then assessed, must have changed their residence since that date, and in many cases the parties assessed have died, or have left Madras altogether. The Commissioners believe that this is the main obstacle to the present Collecting Officers getting in the Assessments, and not that the people are required to pay some of the instalments in one sum. They must also remark, that owing to reductions from time to time in the office establishment, the Assessment Abstracts have not been prepared so rapidly as the Commissioners could wish, though they believe that the work has been pressed forward as much as all the circumstances of the case would admit of.

10. The two enclosures which accompanied the Board's Proceedings under reference are herewith returned.

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1. Resolved that the foregoing letters and their enclosures be submitted for the information of Government, with reference to paragraph 2 of their Proceedings, dated 7th May 1864, No. 786.

Proceedings of the Madras Government, Revenue Department, 27th June 1865.

2. With his letter, the Collector forwards one addressed to him by his Deputy, reporting on the operations of the Income tax in the town of Madras, together with a Statement shewing the particulars of Demand, Collection, and Balance from 1st December 1863, (the date of the transfer of the Collecting Department to the Deputy Collector's Office) to 30th November 1864. Before submitting it to Government, the Board deem it advisable to give the Commissioners of Income Tax an opportunity of offering their remarks upon it.

3. It appears that out of the arrears for 1861-62, which amounted to Rupees 3,148-13-0 on the 1st December 1863, Rupees 1,226-6-6 were collected up to the date of the Collector's former Report, and Rupees 231-12-9 subsequently by the Quit Rent Department. Deducting these two sums, the balance for future disposal amounted on the 1st December 1864 to Rupees 1,690-9-9. The Deputy Collector reports, that Rupees 627-9-9 of this balance are due by parties not found, and that Rupees 692-6-9 should be deducted on account of cancellation and revision by the Commissioners. Deducting these two sums, for writing off which from the accounts the sanction of Government is solicited, the balance for recovery is reduced to Rupees 370-9-3. The Board observe, that the whole of this balance is due by parties who have gone up-country, and it remains to be seen whether the Collectors, to whom bills have been already forwarded, will be able to recover the amount.

4. Out of the tax for 1862-63 and 1863-64, which amounted to Rs. 2,14,444 after deducting the sums reduced by cancellation and revision, Rupees 1,62,447 were collected up to 30th November last, leaving a balance on that date of Rupees 51,997, which may be classified as below:—

		Rs.
Recoverable.	In course of recovery	14,976
	Due upon bills still unsettled by the Commissioners	13,729
	Total...	28,705
Irrecoverable		23,292
	Total...	51,997

5. In regard to the irrecoverable balance, the Collector requests sanction for writing it off, and furnishes the following particulars:—

			Rs.	A.	P.
1.	Due by parties dead...		4,316	10	0
2.	Do.	do. gone to England and up-country	13,503	9	9
3.	Do.	do. not forthcoming...	3,387	8	3
4.	Do.	do. insolvent, &c.....	2,084	10	0
	Total...		23,292	6	0

6. The Board are by no means satisfied that every endeavour has been made for the recovery of these arrears. It should be explained, why the amounts said to be due by deceased persons were not collected from them in proper time, and the same information should have been submitted regarding the insolvents. The balance due by parties gone up-country may probably be recovered by the Collectors of the Districts in which the individuals are now resident upon the bills being transmitted thither, and the Collector is requested to adopt immediate measures for this purpose. Further endeavours should also be made to discover the parties said to be not forthcoming; until the result of these efforts is known, and until the Board are satisfied that there is really no hope of recovering these arrears, they cannot do more than recommend, that authority be granted for writing off Rupees 9,666-7-8, being the amount diminished from the Assessment of the two years by cancellation and revision under orders of the Commissioners.

7. In the second and following paragraphs of his letter, the President Income Tax Commission notices the remarks made by the Deputy Collector in regard to bills reported to be still unsettled by the Commissioners, and to alleged delay in the transmission of Assessment accounts and Warrants. As the tax is shortly to expire more than usual promptitude is necessary in closing the Assessment of the current year, and settling all disputed points, to enable the Collector to realize the tax at once without allowing it to fall in arrears.

8. The Deputy Collector reports, that since the temporary addition of the few Collecting Kanakapillays recently made, the work of collection is effectually carried on, and he, therefore, recommends the retention of the additional Staff. The Board are convinced, that at the present time the services of this additional Staff are absolutely necessary, inasmuch as the tax will shortly expire and heavy arrears have to be collected. They, therefore, recommend that its retention temporarily may be sanctioned, and they trust that with this aid, the Quit Rent Kanakapillays being also at his disposal, the Deputy Collector will be able to shew satisfactory progress.

9. With reference to paragraph 7 of the Deputy Collector's letter, the Board request that a special Report may be submitted in regard to Kuppusawmy Naidoo, the late Income Tax Accountant, before any application for pension is made on his behalf.

No. 572.

ORDER THEREON, 27th June 1865, No. 1,450.

Miscellaneous.

1. The amount recommended for remission in the above Proceedings of the Board are as follows:—

		Rs.	A.	P.
From demand for 1861-62.	Reduced by Commissioners.			
	Due by parties not traced.	692	6	9
		627	9	9
From demand for 1862-63 and 1863-64	Reduced by Commissioners.	9,666	7	8
	Total...	10,986	8	2

2. Sanction is granted accordingly for writing this amount off the accounts.

3. The Collector and his Deputy must use every endeavour to clear off the arrears.

4. Full explanation of the late Accountant's conduct will be required before any claim to pension can be admitted.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

To the Board of Revenue.
,, the Civil Paymaster.
,, the Accountant General.
,, the President Income Tax Commission.

Exd T. O'Connor,

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No. 2,752A.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd May 1865.

Read the following letter from E. G. R. FANE, Esq., Collector of Madras, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Pulicat, 4th April 1865, No. 88:—

1. With reference to paragraph 2 of the Order of Government, under date the 7th May 1864, communicated by the Board in No. 2,823 of the 10th idem, I have the honor to submit herewith a Report (copy) from the Deputy Collector of Madras on the operations of the Income Tax in the Town of Madras, together with a Statement showing the Demand, Collection, and Balance particulars from 1st December 1863 to 30th November 1864.

2. The balance that remained uncollected at the date of Mr. Banbury's last Report out of the arrears of 1861-62 was Rupees 1,922-6-6. Of this, Rupees 627-9-9 are irrecoverable, being due from parties not forthcoming. Rupees 692-6-9 also have been cancelled by the Commissioners on revision. Deducting these two items (Rupees 1,320 0-6), for writing off which the sanction of Government is required, there remains Rupees 602-6-0, of which Rupees 231-12-9 have been collected by the agency of the Quit-rent Department, and the remainder being due by parties who have left Madras for up-country villages is still uncollected. Endeavours are being made to collect the recoverable portion of it, as soon as possible, also by the Quit-rent Department.

3. The tax for the years 1862-63 and 1863-64 was collected by the Income Tax Establishment. On the 1st December 1864, there was a balance of Rupees 61,663-0-6. Of this, the Deputy Collector reports Rupees 23,292 6-0, as particularized in the margin, are irrecoverable, and Rupees 9,666-7 8 have been cancelled by the Commissioners. The sanction of Government should therefore be obtained for writing off these sums also. There remains then Rupees 28,704-2-10, of which Rupees 5,275-11-6 have subsequently been collected, and no bills appear to have been as yet issued by the Commissioners for Rupees 13,728-15-3, and this partly is the cause of the balance being so heavy; but every exertion will be made to clear it off when the bills are received.

	Rs.	A.	P.
Due by parties dead	4,810	10	0
Do. proceeded to England and other places..	13,508	9	9
Do. not forthcoming	3,367	8	8
Insolvents, &c....	2,084	10	0
	23,292	6	0

4. The employment of the three additional Canikapillays temporarily sanctioned, has, the Deputy Collector reports, much facilitated the work, and the collections have been since their employment more satisfactory. As the Quit-rent Canikapillays have enough to look after their own legitimate work, it is necessary that these Canikapillays should be continued, and I therefore recommend that the sanction of Government be obtained for the same.

5. The Deputy Collector of Madras complains, that the collections were much retarded by the Commissioners sending their assessment accounts long after the time that they were due, and for three or four Quarters together. This in addition pressed heavily upon the payers, and already has one party represented to me his inability to pay the tax of the four Quarters at one time, com-

plaining justly I think of the hardship of being called upon to pay so large a lump sum, and he has, therefore, been allowed to pay it by monthly instalments of Rupees 20. Rungasawmy Iyengar further complains of the delay in returning the Warrants sent to the Commissioner's Office for signature. I therefore beg that the Commissioners may be called upon to send in future the assessment accounts more punctually, and to return Warrants immediately after receipt.

6. Subjoined is a Memorandum of the different items, for writing off which the sanction of Government should be obtained:—

	Rs.	A.	P.
Irrecoverable balance of 1861-62	627	9	9
Do. do. of 1862-63 and 1863-64	23,292	6	0
Cancelled by Commissioners in 1861-62	692	6	9
Do. do. in 1862-63 and 1863-64	9,666	7	8
	34,278	14	2

Enclosure No. 1.

From V. RUNGASAWMY IYENGAR, Deputy Collector of Madras, to E. G. R. FANE, Esq., Collector of Madras, dated Madras, 21st February 1865, No. 37.

1. With reference to the Proceedings of Government, No. 786 of the 7th May last, paragraph 2 (Board's Proceedings of the 15th idem, and their reminder (herewith returned) of the 9th December last,) I have the honor to submit my Report on the operations of the Income Tax in the Presidency Town, for the period from 1st December 1863, the date of its transfer to this Office, to 30th November 1864.

2. The enclosed Statement will show in detail the Demand, Collection, and Balance of the year 1863-64, with the arrears outstanding of the preceding two years.

3. The arrears for 1861-62 handed over to this Department amounted to Rupees 3,148-13-0, as already noticed in paragraph 2 of my former Report, dated 4th March 1864, No. 57, the difference between this amount and that, viz., Rupees 4,114-11-0, remarked on in paragraph 4 of the Board's Proceedings, appended to the Government Order now under reply having been already collected by the Commissioners themselves. Deducting from this amount Rupees 1,226-6-6, collected up to the date of the former Report, for the realisation of the rest, Rupees 1,9?2-6-6, the Quit-rent Department has been specially employed under the Orders of Government. In addition to their heavy work, they, have collected a portion of the tax Rupees 231-12-9 with much difficulty. The balance left amounts to Rupees 1,690-9-9; but a portion of it, Rupees 627-9-9, is not recoverable, the parties not being forthcoming. For this, and for Rupees 692-6-9 under the heads of cancelment and revision made by the Commissioners themselves, the sanction of Government is now requested to be written off the accounts. The remaining amount of the balance, Rupees 370-9-3, is due by parties gone to up-countries, and the result must be known hereafter whether the up-country Collectors would be able to recover it upon the bills already forwarded to them.

Inclusive of Rupees 10-6-3, being excess revision of Assessment since received.

4. The Tax for the other two years 1862-63 and 1863-64 has been dealt with by the Income Tax Establishment. The balance remaining uncollected amounts to Rupees 61,663-0-6, of this Rupees 28,704-2-10 are supposed to be recoverable, and as bills for Rupees 13,728-15-3 marked A. in the Statement stand unsettled by the Commissioners themselves, for the collection of the rest, best endeavours will be made by this office. But I am constrained to apply that you will be good enough to obtain the sanction of Government for the remission of irrecoverable amount explained in the margin, as, in my opinion, it is not possible at all to make up these sums. Irrespective of this, Rupees 9,666-7-8 will have to be written off the accounts on account of cancellation and revision made by the Commissioners. The subsequent collections in the recoverable portion since 1st December 1864 up to this date amounts to Rupees 5,275-11-6 as mentioned below:—

	Rs.	A.	P.
Against parties dead	41,316	10	0
Do. gone to England and up-Countries	13,503	9	9
Do. not forthcoming	3,387	8	3
Do. Insolvent, &c....	2,084	10	0
	23,292	6	0

	Rs.	A.	P.
1862-63.....	287	9	0
1863-64.....	4,988	2	6
	5,275	11	6

5. The heavy recoverable balance of Rupees 28,704-2-10, mentioned in the foregoing paragraph, consisting of Rupees 6,556-12-3 of 1862-63, and Rupees 22,147-6-7 of 1863-64, is chiefly attributable to the following cases, and a great portion of this latter amount is only the assessments as per Commissioner's Accounts received at the termination of the year and long after it, viz., between the 18th July and 28th September last.

1st.—Much inconvenience and delay resulted by the Commissioners having sent in their Assessment Accounts at different periods, as per Statement, and long after the term for which the Tax was due. For instance, the Assessments of 1863-64, which terminated with the 31st of July last, and of its preceding year 1862-63, are now being sent to me by the Commissioners long after the period of their dues, and even this being for three and four quarters together. I must not here fail to notice how heavily the lump amount should press upon the parties. In several cases they apply for payment of their dues by instalments, thus causing much delay in the collections.

When assessments were received.	Amount of assessment.		
	Rs.	A.	P.
1863.			
December 9th	18,190	15	0
Do. 18th	34,873	15	0
1864.			
January 15th	45,738	5	0
Do. 19th	10,436	15	0
Do. 29th	1,700	10	0
February 12th	5,898	5	0
Do. 22nd	6,995	6	0
March 10th	6,824	1	0
April 8th	4,812	14	0
Do. 22nd	11,995	14	0
May 7th	7,128	3	0
Do. 10th	2,762	13	0
June 3rd	3,502	12	0
Do. 10th	961	8	0
Do. 28th	1,337	3	0
July 18th	16,921	1	0
Do. 29th	3,052	3	0
August 3rd	2,882	12	0
Do. 8th	2,727	15	0
September 28th	2,589	6	0
	1,91,333	3	0
1865.			
January 25th...	2,546	10	0
	This assessment was received since writing the Report.		

2nd.—Indeed, this amount has been exactly the case this year also; for the two first Quarters of the current year 1864-65 have been already passed, and the Assessment Returns have not as yet been furnished to me by the Commissioners. This itself must tell much upon the collections.

3rd.—Besides the inconvenience above explained, extreme delay was caused on account of the Warrants sent from this Office not being returned promptly by the Commissioners, and only furnished on the dates entered below :—

Number of Warrants.		When sent for Commissioners' Signature.	When received.	
Years.	No.			
1861 62 ...	6	4th April 1864	12th April.	
1862-63 ...	154	Do.	Do.	
1862-63 ...	47	18th Do.	21st do.	
1862-63 ...	7	25th Do.	21st May.	
1863-64 ...	21	Do.	21st do.	
1862-63 ...	12	18th June.	28th June.	
1863-64 ...	7	Do.	Do	
1862-63 ...	6	2nd July	3rd August.	
1863-64 ...	12	Do.	Do.	
1863-64 ...	14	22nd Do.	Do.	
1863-64 ...	23	8th September.	29th September.	
1863-64 ...	31	14th October.	29th November.	
1862-63 ...	5	Do.	Do.	
	319			
	87	Warrant delayed by the Commissioners.		
	386	Total.		
	712	Warrants issued by the Commissioners from Dec. 1862 to Nov. 1863.		
	326	Difference.		

Warrant Fee levied.

	Rs.	A.	P.	Rs.	A.	P.
By Commissioners from December 1862 to November 1863	1,642	4	0			
By Deputy Collector, from December 1863 to November 1864.....	424	14	0			
				1,217	6	0

In my former communications, I already dwelt much on the subject, and I now only beg to add that in the Presidency Town, the people are ready to take advantage of enlightenment, and very often they thwart the execution of Warrants and impede the collections by concealment or removal of property, or removal of themselves beyond the High Court limits.

6. From the temporary addition of the few collecting Kanakapillais that was recently* made, I do myself the honor to report that the work of collection, as far as I understand, is now effectually carried on, and I would therefore recommend the retention of the additional Staff, as it entails no additional expence to the State.

* Government Order, dated 7th May 1864, No. 786.

7. I am really sorry that this Report should not have been sent in earlier. This is owing to the trouble involved in the preparation of the Statement enclosed, as the detailed accounts kept by the late Income Tax Accountant, Kuppasawmy Naidu, were all much confused and required careful examination by the Quit-rent Department. A large amount, Rupees 42,418-15-7, comprising various items was now discovered to have been entirely omitted in the accounts of the Department, and was duly carried into account only in December last. This subject I already brought to your notice personally, and on your instructions the old Accountant was removed and his application for pension will be submitted to you in due course. His place was given to Sami-Pillai, Head Gumastah of the Quit-rent Department, whom I found competent to hold it.

8. In conclusion, I beg to subjoin for facility of reference, a Memorandum of the several Irrecoverable balances recommended for cancelment

Years.	Due from parties too poor and unable to pay in consequence of reduced circumstances, closing bazaars and taking the Insolvent Act.	Due from parties deceased.	Due from parties who have left Madras and present address unknown.	Not found at their former address, but supposed to be still residing in Madras.	Amount set aside by the Commissioner for cancellation and remission.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P	Rs. A. P.	Rs. A. P.
1861-62	627 9 9	... ...	... ...	... ...	692 6 9	1,320 0 6
1862-63	1,280 0 3	2,312 6 3	5,592 0 9	2,728 7 0	3,702 10 2	15,625 8 5
1863-64	804 9 9	2,004 3 9	7,911 0 0	649 1 3	5,963 13 6	17,333 5 3
Total....	2,712 3 9	4,316 10 0	13,503 9 9	3,367 8 3	10,358 14 5	34,278 14 2

(True Copy)

(Signed) E. G. R. FANE,
Collector.

ENCLOSURE No. 2.

ABSTRACT.—Statement showing the particulars of the Demand, Collection, and Balance, &c., of Income Tax from the 1st December 1863 to the 30th November 1864.

Before forwarding this Report to Government, the Board resolve to request that the Presidency Income Tax Commissioners will favor them with any observations which they may wish to make upon the Deputy Collector's Report.

(True Copies and Extract.)

(Signed) C. G. MASTER,
Acting Sub-Secretary.

To H. A. Brett, Esq., Income Tax Commissioner,
with two enclosures to be returned.

Copy to E. G. R. Fane, Esq., Collector of Madras.

Exd. B. H. Lee.

and that Rupees 692-6-9 should be deducted on account of cancellation and revision by the Commissioners. Deducting these two sums, for writing off which from the accounts the sanction of Government is solicited, the balance for recovery is reduced to Rupees 370-9-3. The Board observe, that the whole of this balance is due by parties who have gone up-country, and it remains to be seen whether the Collectors, to whom bills have been already forwarded, will be able to recover the amount.

4. Out of the tax for 1862-63 and 1863-64, which amounted to Rupees 2,14,444 after deducting the sums reduced by cancellation and revision, Rupees 1,62,447 were collected up to 30th November last, leaving a balance on that date of Rupees 51,997, which may be classified as below :—

		Rs.
Recoverable.	In course of recovery...	14,976
	Due upon bills still unsettled by the Commissioners...	13,729
	Total...	28,705
Irrecoverable		23,292
	Total...	51,997

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2.	Do. do. gone to England and up-country... ...	13,603	9	9
3.	Do. do. not forthcoming	3,387	8	3
4.	Do. do. insolvent, &c...	2,084	10	0
	Total...	23,292	6	0

6. The Board are by no means satisfied that every endeavour has been made for the recovery of these arrears. It should be explained, why the amounts said to be due by deceased persons were not collected from them in proper time, and the same information should have been submitted regarding the insolvents. The balance due by parties gone up-country may probably be recovered by the Collectors of the Districts in which the individuals are now resident upon the bills being transmitted thither, and the Collector is requested to adopt immediate measures for this purpose. Further endeavours should also be made to discover the parties said to be not forthcoming until the result of these efforts is known, and until the Board are satisfied that there is really no hope of recovering these arrears, they cannot do more than recommend, that authority be granted for writing off Rupees 9,666-7-9, being the amount diminished from the Assessment of the two years by cancellation and revision under orders of the Commissioners.

7. In the second and following paragraphs of his letter, the President Income Tax Commission notices the remarks made by the Deputy Collector in regard to bills reported to be still unsettled by the Commissioners, and to alleged delay in the transmission of Assessment accounts and Warrants. As the tax is shortly to expire more than usual promptitude is necessary in closing the Assessment of the current year, and settling all disputed points, to enable the Collector to realize the tax at once without allowing it to fall in arrears.

8. The Deputy Collector reports, that since the temporary addition of the few Collecting Kanakapillays recently made, the work of collection is effectually carried on, and he, therefore, recommends the retention of the additional Staff. The Board are convinced, that at the present time the services of this additional staff are absolutely necessary, inasmuch as the tax will shortly expire and heavy arrears have to be collected. They, therefore, recommend that its retention temporarily may be sanctioned, and they trust that with this aid, the Quit Rent Kanakapillays being also at his disposal, the Deputy Collector will be able to show satisfactory progress.

Enclosure No. 1 to Proceedings of the Board of Revenue, No. 1644/65, dated 23rd May 1865.

Forwarding Report of the Deputy Collector of Madras on the operations of the Income Tax in the Town of Madras during 1863-64, and requesting to offer any observations that may be deemed necessary,

From the President Income Tax Commissioners, No. 1323, dated 9th May 1865. Department.

Received 23rd May 1865.

Despatched

Dated

PROCEEDINGS OF THE BOARD OF REVENUE,

No. 2,752.

9. With reference to paragraph 7 of the Deputy Collector's letter, the Board request that a special Report may be submitted in regard to Kuppusawmy Naidoo, the late Income Tax Accountant, before any application for pension is made on his behalf.

(A true Copy and Extract.)

Acting Sub-Secretary.

To W. Hudleston, Esq., Acting Secretary to Government, R. D.,
with copy of Board's Proceedings, dated 23rd May 1865, No. 2,752 A.

Copy to H. A. Brett, Esq., President, Income Tax Commission.
" to E. G. R. Fane, Esq., Collector of Madras.

Rs. 1450.

The amount recommended for remission in the above proceedings of the Board are as follows.

From demand for 1861/62 { Reduced by Commrs Rs. 692-6-9
Due by parties not traced - 627-9-9

From demand for 1862/63 and 63/64 { Reduced by Commrs - 9,666-7-8
Total Rs. 10986-8-2

Sanction is granted accordingly for writing this amount off the accounts.

The Collr & his Ofg must use every endeavour to clear off the arrears.

Full explanation of the late accountant's conduct will be required before any claim to Pension can be admitted.

27th June 1865

Rd. R. H. Lee.

with a sample
14 Schedules of Decrees passed
2 " Cancelled Bazar Vouchers
2 " Books received and passed
10 " Counterfoil Receipts from Commissioners

Rec'd 7 July 1865 No. 1712-73

Revenue Department.

No. 1644

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 15th June 1865.

No. 3,237.

Submitting letters from the President of the Income Tax Commission and the Collector of Madras, and recommending that authority be granted for writing off from the accounts the sums reported to have been diminished from the Income Tax Assessment for 1861-62 and 1862-63 and 1863-64 by cancellation and revision under orders of the Commissioners.

With an order