

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 3081

Press
~~Mis.~~

198-199

Dated

21-12-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
21st December 1865.*

No. 198. Read the following Proceedings of the Board of Revenue, dated 1st December 1865, No. 7,695.

Read the following letter from the President of the Income Tax Commission, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 14th November 1865, No. 10 :—

1. In compliance with the Order of Government, No. 706, dated 31st March 1862, I have the honor to submit the Annual Report of the Income Tax Commissioners for the Town of Madras for the year ending 31st July 1865, being the fifth and last year of the operation of the Income Tax Act.

2. The Commissioners having recommended the extension of Act XVI. of 1862 to the Town of Madras for the year under report, the usual Notification was published by Government in the "Fort Saint George Gazette" of the 19th July 1864. Under the terms of this Notification, the Commissioners informed the public that the assessments, based on the Returns furnished by them in previous years, would remain unaltered, except in the case of persons applying to be assessed anew. The two months allowed by the Commissioners expired on the 30th September 1864, and it was found that only seventy-six persons elected to be assessed anew.

3. The Commissioners served one hundred and thirty-eight persons who were liable to the service of a Special Notice under Section 7, Act XVI. of 1862.

4. Out of the two hundred and fourteen persons referred to in the two preceding paragraphs, the Commissioners surcharged one hundred and eighty-two, of whom eight-five appealed against the surcharge. In these appeal cases, forty-three were successful, and in the rest the surcharge was confirmed.

5. The total demand, for the year under report (1864-65), was Rupees 1,63,631; but deducting the sums remitted, viz., Rupees 2,457, the net demand amounted on the 31st July last to Rupees 1,61,174. During the year under report, the assessments made by the Commissioners in arrears for 1863-64 and 1862-63 amounted to Rupees 13,968 and Rupees 1,093 respectively.

6. The annexed Statement will shew the Demand, Collection, and Balance for the current and previous years, as they stood at the end of the year under report and up to the 31st ultimo. The collections have been made up from information furnished to the Commissioners from the office of the Madras Deputy Collector. According to this Statement, the uncollected balance for the current and preceding years, up to the 31st of last month, was Rupees 81,322. It will rest with the Collector of Madras to explain under what circumstances this amount is still outstanding.

7. The total number of Warrants issued during the year was two hundred and seventy-eight, and it appears, from information furnished by the Deputy Collector of Madras, that in ninety-eight of these cases, the parties paid their tax on the presentation of the Warrant. In seventeen cases, property was actually distrained;

*Proceedings of the Madras Government, Revenue Department,
21st December 1865.*

but in two of these the parties redeemed their property, and in one case only was property sold: recourse was had to Warrants of Arrest in two cases.

8. The total cost of the Establishment during the year was Rupees 10,964.

9. The amount of honoraria paid to the non-official Members of the Commission, during the year, for their attendance, amounted to Rupees 416, and the Contingent charges to Rupees 171.

10. A copy of the Statement furnished by the Deputy Collector of Madras, shewing the receipts and disbursements on account of Warrant fees, up to the close of the year under report, is herewith annexed.

Referred to the Revenue Board for the necessary explanation as to the uncollected balance mentioned at the close of paragraph 6.

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

16th November 1865.

To the Secretary to the Board of Revenue.

Received 18th
Entered and returned 20th } November 1865.

(Signed) R. A. DALYELL,
Acting Secretary.

*Statement shewing the Collection, Charges, and Balance of Income Tax Warrant Fees
from 1st August 1864 to 31st July 1865.*

	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
Balance on the 31st July 1864	22	8	5			
Collections during the year	220	13	0			
Payment made to the Distraing Officer	174	6	0	243	5	5
Do. Cooly for carrying the distrained property	1	0	0			
Do. to the defaulter put in Jail, for batta, &c.	4	8	0			
Fees returned to the party	1	8	0			
				181	6	0
Balance on the 1st August 1865...	.....			61	15	5

MADRAS,
5th September 1865.

(Signed) V. RUNGASAWMY, IYENGAR,
Deputy Collector.

(True Copy.)

(Signed) H. A. BRETT, *President.*

*Proceedings of the Madras Government, Revenue Department,
21st December 1865.*

Statement shewing the Demand, Collection, and Balance of Income Tax for the Town of Madras up to 1st November 1865.

Statement shewing the Demand, Collection, and Balance of Income Tax for the Town of Madras up to 1st Nov. 1865.														
Years.	Demand.	Collection up to 31st July 1864.	Remission.	Balance on the 1st Aug. 1864.	Amount of assessments made during 1864-65.	Total of Columns 5 and 6.	Collection during 1864-65.	Remission during 1864-65.	Balance on the 1st August 1865.	Amount of assessments made from 1st Aug. to 31st October 1865.	Total of Columns 10 and 11.	Collection from 1st August to 31st October 1865.	Remission from 1st August to 31st Oct. 1865.	Balance on the 1st Nov. 1865.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1861-62	3,00,373	2,84,502	*14,862	1,009	.....	1,009	11	† 627	371	.....	371	.....	.....	371
1862-63	2,50,724	2,30,088	.....	20,636	1,093	21,729	2,268	1,508	17,953	.....	17,953	236	693	17,024
1863-64	1,79,955	1,01,167	.....	78,788	13,968	92,756	64,702	7,801	20,253	892	21,145	1,030	820	19,235
1864-65	1,63,631	.....	.....	.....	1,63,631	1,63,631	80,668	2,457	80,506	9,032	89,538	43,626	1,220	44,692
	.....	.....	.....	1,00,433	1,78,692	2,79,125	1,47,619	12,393	1,19,083	9,924	1,29,007	44,952	2,733	81,322

No. 2,063, dated 17th November 1863, and Rupees 658, Government Order

* This sum includes Rupees 14,179 written off as sanctioned by Government in Government Order No. 2,063, dated 17th November 1863, and Rupees 653, remission allowed by the Commissioners, as mentioned in paragraph 3 of my letter, No. 1, dated 18th January 1865.

† Rupees 627, in Column No. 9, is the amount sanctioned by Government in Government Order No. 1,450, dated 27th June 1865, to be written off the accounts for 1861-62, as due by parties not traced.

(Signed) H. A. BRETT, *President.*

MADRAS,
14th November 1865.

1. Communicated to the Collector of Madras for any further remarks he may desire to offer.
2. The attention of Government will be requested to the Collector's letter, dated 8th November 1865, No. 363, which was submitted with the Board's Proceedings under date 20th November 1865, No. —

Proceedings of the Madras Government, Revenue Department,
21st December 1865.

No. 199. ORDER THEREON, 21st December 1865, No. 3,081.

Miscellaneous.

Under the circumstances represented, the Governor in Council sanctions the continuance of the Income Tax Establishment up to 31st March 1866.

(True Extract.)

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

To the Board of Revenue.
" the Accountant General.

Exd. S. T. Augustin

ENCLOSURE No. 1.
Statement showing the Demand, Collection, and Balance of Income tax for the Town of Madras up to 1st November 1865.

Years.	Demand.	Collection up to 31st July 1864.	Remission.	Balance on the 1st August 1864.	Amount of assessments made during 1864-65.	Total of Columns 5 and 6.	Collection during 1864-65.	Remission during 1864-65.	Balance on the 1st August 1865.	Amount of assessments made from 1st August to 31st October 1865.	Total of Columns 10 and 11.	Collection from 1st August to 31st October 1865.	Remission from 1st August to 31st October 1865.	Balance on the 1st November 1865.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1861-62.	3,00,373	2,84,502	• 14,862	1,009	.....	1,009	.....	+ 627	371	.....	371	.....	.....	371
1862-63.	2,50,724	2,30,088	.....	20,636	1,093	21,729	2,968	1,508	17,953	.....	17,953	236	693	17,024
1863-64.	1,79,955	1,01,167	.....	78,788	13,968	92,756	64,702	7,801	20,253	892	21,145	1,090	820	19,235
1864-65.	1,63,631	.....	.....	.....	1,03,631	1,63,631	80,668	2,457	80,506	9,032	89,538	43,626	1,220	44,692
	.....	.. ..	.....	1,00,433	1,78,692	2,79,125	1,47,649	12,393	1,19,083	9,924	1,29,007	44,952	2,733	81,322

* This sum includes Rupees 14,179 written off as sanctioned by Government in Government Order, No. 2,063, dated 17th November 1863, and Rupees 688, remission allowed by the Commissioners, as mentioned in paragraph 3 of my letter, No. 1, dated 15th January 1865.

† Rupees 627 in Column No. 9 is the amount sanctioned by Government in Government Order, No. 1,450, dated 27th June 1865, to be written off the accounts for 1861-62, as due by parties not traced.

MADRAS,
14th November 1865.

1. Communicated to the Collector of Madras for any further remarks he may desire to offer.
2. The attention of Government will be requested to the Collector's letter, dated 8th November 1865, No. 363, which was submitted with the Board's Proceedings under date 20th November 1865, No.—

(Signed) H. A. BRETT,
President.

To E. G. R. Fane, Esq., Collector of Madras.

Copy to J. D. Sim, Esq., Secretary to Government, R. D.

Exd. R. E. Lee.

Acting Sub-Secretary.

No. 310 of 1862
 " 17 of 1862 No. 205-206
 " 27 June 1865 " 571 572
 " 28 Nov 1865 " 558 559

Recd: 1865. Department.
 No. of 1325 for Dec.

No. 3495
 PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 1st December 1865.
 2095-2100
 2234.

No. 7,695.

Communicating to the Collector of Madras re-
 port of the Income Tax Commissioners for the
 Town of Madras for 1864-65, and drawing the
 attention of Government to the Collector's letter
 of 24th November 1865 advocating continuance of
 Income Tax establishment up to 31st March
 1866.

11/19/85 199
 11/20/85 199
 11/20/85 199

No. 3081.

Under the circumstances
 represented to the Govt. in Council
 sanction the continuance
 of the Income Tax establish-
 ment up to 31st March 1866.

To the Secy of Revenue
 14 Dec 1865
 1 Dec 1865
 21st Dec 1865