

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 501

Press
~~Mis~~

41-112

Dated

8. 3. 1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
8th March 1865.*

No. 111. Read the following letter from H. A. BRETT, Esq., President of the Income Tax Commission, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 18th January 1865, No. 1:—

SIR,

1. With reference to paragraph 8 of the Order of Government No. 2,242, dated 12th December 1864, on my report on the working of the Income Tax for the year ending 31st July 1864, I have the honor to submit a report on the balances outstanding on the 1st August 1864, on account of the three preceding years.

2. With reference to paragraphs 4, 5, 6, and 7 of the Order, I beg to explain that the statement appended to my report simply represents the gross collections as reported by the Collector of Madras; irrespective of remissions and refunds made from time to time in the Commissioner's Office.

3. With regard to paragraph 4 of the Order under reply, the amount of remission mentioned in paragraph 10 of my letter ought to have been Rupees 3,178, instead of Rupees 3,503. This correction will make the demand amount to Rupees 1,79,955, and will leave the balance as reported in the statement appended to my letter, viz., Rupees 78,788. The difference of Rupees 325 arose from persons having already paid a portion of the sums remitted by the Commissioners. I regret that this error should have occurred.

	Rs.	Rs.
Total demand for 1863-64.	3,503	1,83,133
Total remission	325	3,178
Deduct sums already paid by the parties before the remissions to which they were entitled were allowed		1,79,955
Net demand		1,01,167
Collections		78,788
Balance		

4. With reference to paragraph 6, I beg to observe that in addition to the irrecoverable balance* written off by the order of Government, No. 2,063, dated 17th November 1863, the Commissioners found it necessary to grant remissions to the amount of Rupees 683, during the year 1863-64 on account of 1861-62, leaving the balance as in the margin.

	Rs.	Rs.
Demand of 1861-62	14,179	3,00,373
Written off by the order of Government		
Further remission allowed by the Commissioners	683	14,862
Collections to 31st July 1864		2,85,511
Balance		2,84,502
		1,009

5. With reference to paragraph 7 of the Order of Government, I beg to explain that the demand referred to in paragraph 17 of my letter was not the adjusted demand mentioned in paragraph 9 of the same letter. The demand referred to was the original demand reported on in my letter No. 9, dated 31st August 1863, viz., Rupees 2,50,724. If the gross collections be deducted from this demand the balance would amount to Rupees 20,636, as stated in paragraph 17 of my last letter.

6. With regard to paragraph 9 of my report, I should explain that the adjustment therein referred to was made after the greater portion of the collections of Rupees 2,30,088 had been realized; and that the object of the adjustment was not so much to settle the demand of that year, as to bring forward a clear demand for the following year. The following figures will explain how the balance was arrived at:—

	Rs.
Original demand for 1862-63.	2,50,724
Deduct the amount collected up to 31st July 1864... ..	2,30,088
Balance on that date as stated in paragraph 17 of my report of Rs...	20,636

trust will be realised soon
As

*Proceedings of the Madras Government, Revenue Department,
8th March 1865.*

The demand for 1862-63 was finally adjusted only at the end of 1863-64, after the greater portion of the sum of Rupees 2,30,088 had been collected. The demand as then formed was as follows:—

	rs.
Collections	2,30,088
Remission allowed after the tax had been paid ...	8,292
	<hr/>
	2,21,796 Net amount.
Add balance uncollected on the 31st July 1864 ...	20,636
	<hr/>
	2,42,432 Net amount.

This sum represents the demand brought forward by the Commissioners for the following year, as shewn in the statement annexed in paragraph 10 of my letter.

7. Thus the total outstanding balance for the three preceding years amounted on 1st August 1864, to Rupees 1,00,433.† After allowing the addition in column 6, these balances were reduced by the end of the Calendar year to Rupees 52,395, as shewn in the statement A appended to this letter.

	rs.
† 1861-63.. ..	1,009
1862-63.. ..	20,636
1863-64.. ..	78,788
Total..	1,00,433

8. The total number of persons assessed during the year 1863-64 was 2,317.

9. With reference to paragraph 9 of the Order, I beg to state that having put myself in communication with the Collector of Madras on the subject, that Officer reports that no diminution can be made at present in the Collecting Department. The Collector's letter is enclosed.

10. A detailed statement shewing the receipts and disbursements of the Distraining Department, as furnished by the Collector of Madras, is herewith forwarded.

No. 112. ORDER THEREON, 8th March 1865, No. 501.

Miscellaneous.

1. The explanation given in this letter for the several discrepancies noticed in the Proceedings of Government dated 12th December 1864, No. 2,242, is satisfactory.
2. The correct balance, both current and arrears, on the 1st August 1864, was Rupees 1,00,433. This has been reduced by subsequent collections up to December 1864 to Rupees 52,395, which Government trust will be realized soon.
3. As the Collector of Madras considers the present Collecting Establishment necessary, the Government will not insist upon its immediate reduction.
4. The inclusion in the statement of warrant fees of a portion of the excess realized by the sale of distrained property, is irregular.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the President Income Tax Commission, Madras.

Exd. S. T. Augustin.

No. 12th December/24 1787/19

Rev. 1865 Dep^t
Pro: of Govt for all arch
No. 170.

Sir,
H. C. A. Brett Esq^r
President of the Income Tax
Commission, Madras
To, J. D. Sim Esq^r
Secretary to Government
Revenue Department
Fort Saint George

Dated 18th
Re: } January 1865

No. 1
Enclosures 3 P.D.
S. O. No. 501. 8th March
Submits a report

on the outstanding
Balance of Income Tax
for the Town of Madras
on the 1st August 1864
with reference to the Order
of Govt No. 2242 dated
12th December 1864.

N. III.

227 1. W. R. R. R. R.

Revenue Department

No. 501.

Proceedings of the Madras Government
under date the 8th ~~February~~ ^{March} 1865.

Read the following
letter from the President of
the Income Tax Commission,
Madras:-

Submitting a report
on the outstanding Balance
of Income Tax for the Town
of Madras on the 1st Aug^t
1864, with reference to the Or-
der of Govt No. 2242 dated 12th
Dec^r 1864.

(Here enters 18th Jan^y
1865, No. 1.)

The explanation
given in this letter for the
several discrepancies noticed
in the Pro: of Govt dated 12th
December 1864, No. 2242 is
satisfactory.

2. The correct balance
both current and arrears,
on the 1st Aug^t 1864 was
Rs. 100,433. This has been
deduced by subsequent col-
lections up to December 1864
to Rs. 52,395 which Govt
trust will be realised soon.

Rs.

3. As the Collector of
Madras considers the pre-
sent collecting establish-
ment necessary the Govt
will not insist upon its
immediate reduction:-

The inclusion in the
allotment of warrant fees
of a portion of the excess
realised by the sale of dis-
trained property is irregular

gll

JN

Resident Lucerne Town
Madras with several districts

Received 1865 Sept 15
£10.00 for oil and

210587.

Pro: of the William Scott
Jr: Clerk 1865.

Considering the capital
:motion of the discipline
noticed in last year's
:house was reformed into
factory -

No. 111 4712