

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 609	Press ~~Mis.~~
412. 413	
Dated	24 - 3 - 1863.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
24th March 1865.*

No. 412. Read the following Proceedings of the Board of Revenue, dated 1st February 1865,
No. 530.

1. With reference to paragraph 10 of the Order of Government, dated 31st March 1862, No. 706, the Board resolve to submit to Government the accompanying Tabular Statement, shewing the operations of the Income Tax Act in the Districts of this Presidency during 1863-64. The transactions of the Madras Town are as usual excluded from this Return, as they are separately reported upon by the Presidency Income Tax Commissioners.

2. It will be seen that the number of special notices issued during the year was 7,914, of which 591 were issued under Section 7, Act XVI. of 1862, in cases in which there was reason to believe that the previous year's assessment was too low, 3,172 were on applications from parties who demanded a re-assessment, and 4,151 to persons newly assessed to the tax in the year under report. The cases of new assessment occur chiefly in the Kistna, Bellary, and South Arcot Districts, and are, it is stated, due chiefly to the profits derived from the Cotton trade. Of the total number of surcharges, the number appealed against was 3,702, but of these it was found necessary to modify or cancel only 1,257, and the rest were confirmed.

3. The entire demand of the year, both on account of the current revenue and the arrears of former years, amounted to Rupees 10,97,955, and the decrease as compared with 1862-63 is due to the reductions of the duty on Incomes of Rupees 500 and upwards from four to three per cent.

1862-63	::	::	::	::	::	::	::	Rs.	The actual receipts, inclusive of the deductions
1863-64	::	::	::	::	::	::	::	13,37,617	made from the salaries of public servants, pen-
								9,22,726	sions, and interest on Government securities,
								4,14,891	amounted to Rupees 9,22,726, or Rs. 4,14,891
									less than the receipts of 1862-63.

4. The charges for Establishment and Contingencies amount to Rupees 19,771, which is less than the charges of 1862-63 by Rupees 3,051. The decrease in the establishment charges, viz., Rupees 1,357, is due to the salaries of the establishment in a few cases having been paid for only a portion of the year in consequence of audited bills for the salaries of the last month not having been received in time for the amount to be disbursed within the year. In the Contingent and Saderwarid expenses and also under Refunds, there are decreases amounting to Rupees 1,694, and Rupees 6,149 respectively. The net proceeds of the tax after deducting charges, amount to Rupees 8,97,456.

5. In the collection of the tax it was not found necessary to resort to coercive measures except in a few cases. The Districts in which coercion was employed to any extent worthy of

Godavery.
Kistna.
Nellore.
Kurnool.

South Arcot.
Salem.
Malabar.

mention are entered in the margin. The conduct of the Assessors, and subordinate officers engaged in the collection of the tax, was generally satisfactory.

6. With reference to the concluding part of paragraph 3 of the Order of Government under date 3rd February 1864, No. 193, the Collector of North Arcot reports that of Rupees 41,738

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which outstood at the end of the year 1862-63 Rupees 23,960 have been collected during the year under report, and Rupees 827 remitted, which reduced the arrears to Rupees 16,951, and that after the close of the year Rupees 1,129 have been sanctioned to be written off, which still further reduces it to Rupees 15,821. The subjoined abstract shews the years to which the balance still due appertains. The Acting Collector reports that of this balance a sum of Rupees 8,008 is shewn by the Tahsildar's returns to be irrecoverable, and that sanction for its remission will be solicited. As regards the recoverable arrears, the Collector states that measures have been adopted for their speedy realization.

Years.	Arrears.			Collected.			Remitted within the year 1863-64.			Since remitted.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1860-61 ...	3,156	0	0	459	0	0	397	0	0	339	6	3	1,969	9	9
1861-62 ...	7,441	0	0	849	0	0	430	0	0	686	6	6	5,475	9	6
1862-63 ...	31,141	0	0	22,652	0	0		...	...	104	0	0	8,385	0	0
Total...	41,738	0	0	23,960	0	0	827	0	0	1,129	12	9	15,821	3	3

7. The Collector of Madura reports that almost the whole amount which outstood at the end of 1862-63, has been realized during the year. The balances in the remaining Districts have been for the most part realized and in some cases remitted.

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STATEMENT shewing the operations of the Income Tax Act in the several Districts of the Madras Presidency for the year ending 31st July 1864.

STATEMENT shewing the operations of the Income Tax Act in the several Districts of the Madras Presidency for the year 1863-64.																							
Divisions.	Number of Returns assessed up to 1862-63.	SPECIAL NOTICES.					Number of Returns newly assessed in 1863-64.	Number of surcharges.	Number of surcharges confirmed on appeal.	Number of surcharges modified or cancelled.	DEMAND.			GROSS RECEIPTS.				CHARGES.				Net proceeds.	Remarks.
		Number issued on application from previous year's assessment.	Number issued on revision of the previous year's assessment.	Number issued for the first time.	Total.	Arrears.					Current.	Total.	Stoppages from the pay of Public Servants and interest on Promissory Notes.	Collected from private individuals.	Penalties, &c.	Total.	Establishment.	Contingent and Saderward charges.	Refunds.	Total.			
1. Ganjam ...	394	106	82	313	5	111	63	59	59	...	2,704	26,432	29,136	7,007	21,003	21	29,031	700	2	123	825	27,206	
2. Vizagapatnam...	472	8	233	831	427	440	193	247	429	93	12,773	47,761	60,534	13,022	49,736	23	62,780	1,628	49	69	1,736	61,044	
3. Godavery ...	1,118	...	75	754	829	672	594	732	285	109	1,978	45,610	47,588	12,373	30,419	56	42,848	838	39	...	1,382	51,264	
4. Kistna ...	610	...	49	2	51	2	2	2	2	...	7,190	45,993	53,183	8,029	37,475	4	43,508	630	73	8	711	44,797	
5. Nellore ...	10,223	...	154	120	275	162	156	54	48	...	14,503	41,137	55,640	8,053	33,211	...	41,264	810	...	93	840	40,424	
6. Cuddapah ...	1,661	...	479	931	1,431	1,204	1,093	111	114	79	2,551	43,464	46,015	9,323	34,439	75	43,837	840	104	...	944	1,09,246	
7. Bellary ...	3,317	...	467	133	600	482	472	114	148	...	8,492	1,13,797	1,22,289	8,321	1,02,039	...	21,007	770	27	54	851	20,156	
8. Kurnool ...	1,541	...	466	42	316	316	314	62	62	...	11,211	22,094	33,308	7,458	13,549	11	46,933	2,103	13	13	2,129	44,804	
9. Madras ...	994	...	362	18	887	8	264	45	369	...	41,739	38,029	79,768	7,130	39,793	10	31,768	840	84	...	924	30,844	
10. North Arcot ...	615	...	264	614	886	446	884	206	206	...	10,549	29,454	40,003	8,509	36,499	...	61,821	770	114	3	887	60,934	
11. South Arcot ...	5,221	...	198	176	396	219	145	137	8	...	1,538	18,905	20,443	6,478	11,782	...	18,560	840	50	222	1,171	17,089	
12. Tanjore...	200	...	10	363	72	127	127	184	39	16	34,053	77,981	1,12,034	8,612	84,003	7	92,622	2,314	34	2,032	4,380	88,242	
13. Trichinopoly ...	1,068	...	119	368	572	227	227	133	13	7	6,160	60,084	66,194	7,101	45,353	...	52,464	770	62	1,301	2,123	50,331	
14. Madura ...	923	...	124	83	208	22	176	37	4	...	9,703	37,498	47,201	15,195	23,939	15	39,169	770	90	73	933	38,286	
15. Tinnevely ...	651	...	144	19	232	146	153	27	27	...	5,916	27,293	33,209	8,403	18,097	...	26,500	840	17	...	857	25,643	
16. Coimbatore ...	761	...	61	...	61	...	15	2	...	...	1,482	17,865	19,347	6,157	11,918	15	18,090	770	9	80	865	17,225	
17. Salem ...	450	...	110	41	176	40	75	4	...	...	22,479	81,863	1,04,339	23,155	62,812	46	86,913	840	66	...	908	85,107	
18. South Canara ...	1,490	...	3,172	4,151	7,914	4,412	5,079	2,445	2,445	1,257	2,01,603	8,96,352	10,97,955	1,99,258	7,23,148	320	9,22,726	18,841	930	6,409	23,270	8,97,456	
19. Malabar...	31,033	591	3,172	4,151	7,914	4,412	5,079	2,445	2,445	1,257	2,01,603	8,96,352	10,97,955	1,99,258	7,23,148	320	9,22,726	18,841	930	6,409	23,270	8,97,456	
Total...	31,033	591	3,172	4,151	7,914	4,412	5,079	2,445	2,445	1,257	2,01,603	8,96,352	10,97,955	1,99,258	7,23,148	320	9,22,726	18,841	930	6,409	23,270	8,97,456	

Proceedings of the Madras Government, Revenue Department,
24th March 1865.

No. 413.

ORDER THEREON, 24th March 1865, No. 649.

Miscellaneous.

Arrears	Rs. 2,01,603
Current	8,96,352

Madras	12,301
North Arcot	32,835
Madura	19,412
Malabar	18,326
Tanjore	13,481

1862-63	Rs. 11,71,924
1863-64	8,96,352
Difference	2,75,572

1862-63	Rs. 13,37,617
1863-64	9,22,726
Difference	4,14,891

4. The charges of the year amounted to Rupees 25,270 against Rupees 34,470 in the preceding year.
5. The net proceeds of the tax amounted to Rupees 8,97,456 exclusive of the Town of Madras.
6. The Government notice with pleasure the fact that in several Districts coercive measures were not found necessary, except in a very few cases.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

Revenue Department.

28-649.

Proceedings of the Madras Government, the
under date the 24th March 1865. in

Read the follow-

ing Pro: of the Bd of Revenue.

Submitting Tabular
Statement showing the opera-
tion of the Income Tax Act
in the Districts of the Madras
Presidency during 1863/4.

(Here enters 1st Entry
1865, No. 530/-

In these Pro: the
Board of Revenue report
upon the operations of the
Income Tax Act in the Dis-
tricts during 1863/64.

2. The total demand
for the year, Arrears and
Current included, was Rupees
10,97,955; the gross collections
amounted to Rs. 9,22,726 and
the balance left was Rs.
1,75,229. The sums remain-
ing to be realised in the
Districts noted in the mar-
gin are large. The Board
will desire the Collectors to
take early steps for their
recovery.

Arrears. — 2,01,603.
Current. — 8,96,352.

Madras. — 12,301
North Arcot. — 32,835
Madura. — 19,412
Malabar. — 18,326
Tanjore. — 13,481

recovery:-

3. Compared with the demand for 1862/3, the statement before Govt shows a decrease of Rs 2,75,572, which is the result of the reduction of the tax from four to three per cent. - The decrease of Rs 4,14,891 in the gross collections including arrears is owing to the same cause:-

Rs
1862/63. - 11,71,924.
1863/64. - 8,96,352.
Difference - 2,75,572.

1862/63. - 13,37,617.
1863/64. - 9,22,726.
Difference - 4,14,891.

4. The charges of the year amounted to Rs 25,270 against Rs 34,470 in the preceding year. - ~~There was a decrease in the charges of the year.~~

5. The net proceeds of the tax amounted to Rs

4
Rs 8,97,456 exclusive of the Town of Madras:-

6. The Govt notice with pleasure the fact that in several districts coercive measures were not found necessary, except in a very few cases:-

14 To the Bd of Rev. on 27 March

Revenue 1865 Dept. of
Pro: of Govt for all cases

No 649.

Pro: of the Court for
of 24 March 1865.

Revenue (the)
operations of the Revenue
law with the districts during
1863/64.

No 12 12 18