

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	296	Press Mis.
Dated	18-4-	1866.

Not to be folded or roughly handled

296

*Proceedings of the Madras Government, Revenue Department,
18th April 1866.*

No. 244. Read the following Proceedings of the Board of Revenue, dated 21st March 1866, No. 1,997:—

1. With reference to paragraph 10 of the Order of Government, dated 31st March 1862, No. 706, the Board resolve to submit the prescribed Annual Report for the year 1864-65, being the fifth and last year of the operations of the Income Tax Act. A statement accompanies, shewing the particulars of the transactions, except those of the Madras Town, as these last are separately reported upon by the Presidency Income Tax Commissioners.

2. The number of Special Notices issued during the year was 4,661, of which 292 were for enhancement of the previous year's assessment, 1,787 were on applications from parties who demanded a re-assessment, and 2,581 for persons hitherto not taxed. Of the total number of surcharges (viz., 3,079) 1,107 were confirmed on appeal, and 718 were modified or cancelled, and the rest accepted by the parties without appeal.

3. The current demand amounted to Rupees 9,01,199 against Rupees 8,96,352 in the previous year, and the small increase calls for no particular remark. Although nearly 133 individuals were exempted from taxation in the Kistna District, in consideration of the severe losses they had sustained from the cyclone, yet 178 were taxed afresh, and this result is stated to be due to the improved condition of the mercantile community and others in other parts of the District.

4. The entire demand, both current and arrears, amounted to Rupees 10,53,445, of this sum, Rupees 9,05,423 were realized during the year, as particularized in the margin. Compared with 1863-64 this result shews a falling off in the receipts by Rupees 17,303. This decrease distributed over the several Districts may be attributed to the amount of arrears at the beginning of the official year 1864-65 having been much smaller than that at the beginning of 1863-64.

5. The charges for establishment and contingencies amounted to Rupees 22,077, which shews an increase of Rupees 2,265 compared with 1863-64. This is owing to the disbursement in 1864-65 of the arrears of salaries due for the latter portion of the year 1863-64 in certain cases. In the Contingent and Saderwarid charges the increase was trifling. The net proceeds of the tax after deducting the charges and refunds amounted to Rupees 8,80,777.

6. The Board are glad to observe that coercive process was seldom resorted to for the collection of the tax, although in the Districts of Nellore, Madras, and Malabar, it was found necessary to have recourse to it in a few cases. The Collectors, generally, express themselves satisfied with the conduct of the Assessors and subordinate officers engaged in the collection of the tax.

	RS.
Nellore...	2,244
Cuddapah ...	3,149
Madras ...	1,769
North Arcot ...	3,415
Salem ...	1,774
Malabar ...	3,816
Ganjam ...	19
Vizagapatam ...	63
Godavery ...	2
Kistna ...	618
Bellary ...	64
South Arcot ...	58
Tanjore ...	352
Trichinopoly ...	633
Madura ...	133
Tinnevely ...	290
Coimbatore ...	120

7. Except in Kurnool and South Canara, arrears of Income Tax are still outstanding in every District. It appears from the monthly Returns for January 1866 that in the six Districts noted in the margin the arrears are large, and the Collectors concerned will be requested to explain why these sums are allowed to remain uncollected. In the eleven other Districts noted in the margin the arrears are small. It is very desirable that these arrears in each District should be collected within the current official year, all such sums as are beyond recovery being recommended for remission.

announced

*Proceedings of the Madras Government, Revenue Department,
18th April 1866.*

Statement shewing the operations of the Income Tax Act in the several

Districts.	Number of Returns assessed up to 1863-64.	SPECIAL NOTICES.				Number of Returns newly assessed in 1864-65.	Number of Surcharges.	Number of Surcharges confirmed on appeal.	Number of Surcharges modified or cancelled.
		Number issued for increasing the previous year's assessment.	Number issued on application from parties for revision of the previous year's assessment.	Number issued to persons assessed for the first time.	Total.				
1	2	3	4	5	6	7	8	9	10
1. Ganjam ...	354	8	46	123	177	170	167	155	12
2. Vizagapatam ...	665	12	21	455	488	134	354	120	135
3. Godavery ...	1,130	7	80	159	246	111	155	32	65
4. Kistna ...	1,175		311	305	706	1,275	493	197	197
5. Nellore ...	6,323		65	1	66	1	58	54	4
6. Cuddapah ...	1,665	15	91	121	227	79	10	1	9
7. Bellary ...	4,033	62	312	568	942	700	700	272	138
8. Kurnool ...	1,474	...	111	68	179	83	83	17	11
9. Madras* ...	531	40	60	78	198	193	193	36	44
10. North Arcot ...	861	3	108	...	171	9	131	4	60
11. South Arcot ...	919		195	120	215	80	290	104	73
12. Tanjore ...	6,503	12	141	76	229	132	84	28	5
13. Trichinopoly ...	278	46	4	5	55	5	46	20	26
14. Madura ...	1,359		42	196	238	169	105	30	10
15. Tinnevely ...	886	40	27	92	159	54	84	8	10
16. Coimbatore ...	662	1	37	39	77	40	55	7	1
17. Salem ...	538	2	24	8	34	14	24	13	11
18. South Canara ...	416	5	6	13	24	12	12	3	3
19. Malabar ...	1,455	39	26	64	129	57	35	6	4
Total...	1,265	292	1,787	2,581	4,660	3,323	3,079	1,107	718

* Exclusive of the Presidency Town.

*Proceedings of the Madras Government, Revenue Department,
18th April 1866.*

Districts of the Madras Presidency for the year ending 31st July 1865

DEMAND.			GROSS RECEIPTS.				CHARGES.				Net Proceeds.
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 Sadderward Charges.	Refunds.	Total.	
11	12	13	14	15	16	17	18	19	20	21	22
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
935	27,408	28,343	6,163	20,726	..	26,889	980	2	14	996	25,893
4,071	70,504	75,475	12,180	48,748	..	60,928	1,093	58	19	2,075	58,853
6,639	49,541	56,180	10,346	39,494	26	49,866	910	43	16	974	48,892
4,421	43,635	48,056	12,143	31,956	54	44,153	840	150	71	1,061	43,092
5,744	45,943	51,692	7,006	38,121	121	46,148	832	85	1	918	45,230
7,306	40,913	48,249	7,513	36,627	7	44,147	840	..	..	840	43,307
10,891	1,16,735	1,27,626	8,374	1,10,402	..	1,18,776	1,135	8	29	1,172	1,17,604
2,160	42,606	44,766	9,342	32,914	..	42,236	738	40	2	780	41,506
11,177	23,448	33,625	7,662	12,240	..	19,866	910	80	148	1,138	18,728
32,019	34,837	66,856	7,613	40,905	394	48,612	2,183	81	637	2,901	45,711
2,164	29,919	32,083	8,399	21,151	..	29,550	840	145	25	1,010	28,540
13,481	63,337	76,818	21,335	46,531	2	67,868	907	76	535	1,518	66,350
2,024	19,815	21,839	6,936	10,177	..	17,113	840	51	..	891	16,222
17,852	79,773	97,625	8,009	68,867	1	76,817	2,743	19	72	2,834	73,983
3,171	50,445	53,616	6,816	40,880	..	47,696	910	60	869	1,859	45,837
2,635	37,034	39,669	14,957	21,516	11	36,484	910	16	6	932	35,552
6,478	26,933	33,411	7,134	22,093	1	29,228	840	52	1	893	28,335
1,246	18,089	19,335	6,234	12,617	..	18,851	910	..	6	916	17,935
16,932	81,219	98,181	22,850	57,295	..	80,145	840	..	98	938	79,207
1,52,246	9,01,193	10,53,445	1,91,876	7,13,230	317	9,05,423	21,106	971	2,569	24,616	8,80,777

(Signed) W. HUDLESTON,
Secretary.

*Proceedings of the Madras Government, Revenue Department,
18th April 1866.*

No. 245. ORDER THEREON, 18th April 1866, No. 896.

Miscellaneous.

1. In these Proceedings the Board of Revenue report upon the operations of the Income Tax Act in the Presidency, exclusive of the Town of Madras, in 1864-65, the fifth and last year of the duration of the tax.

2. The entire demand both arrears and current amounted to Rupees 10,53,445.* Of this the sum of Rupees 9,05,423 was collected, and the balance Rupees 1,48,022 is in course of recovery.

The Government observe that the Board have taken steps for the collection of the balances still out-standing in the several Districts.

3. The expenditure of the year was Rupees 24,616, and the net proceeds of the tax amounted to Rupees 8,80,777. This result shews a small decrease below the net proceeds of the previous year, which amounted to Rupees 8,97,456, owing to their having been fewer arrears to realize at the beginning of the year.

4. The Government are glad to observe that as usual coercive process was seldom resorted to for the collection of the tax.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

Districts of the Madras Presidency for the year ending 31st July 1865

DEMAND.			GROSS RECEIPTS.				CHARGES.				Net Proceeds.
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.	
11	12	13	14	15	16	17	18	19	20	21	22
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
935	27,408	28,343	6,163	20,726	..	26,889	980	2	14	996	25,893
4,971	70,504	75,475	12,180	48,748	..	60,928	1,993	58	19	2,075	58,853
6,639	49,541	56,180	10,346	39,494	26	49,866	910	43	16	974	48,892
4,421	43,635	48,056	12,143	31,956	54	44,153	840	150	71	1,061	43,092
5,744	45,943	51,692	7,906	38,121	121	46,148	832	85	1	918	45,230
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10,891	1,16,735	1,27,626	8,374	1,10,402	..	1,18,776	1,135	8	29	1,172	1,17,604
2,160	42,606	44,766	9,342	32,944	..	42,286	733	40	2	780	41,506
11,177	22,448	33,625	7,662	12,240	..	19,866	910	80	143	1,138	18,728
32,019	34,837	66,856	7,613	40,905	394	48,612	2,183	81	637	2,901	45,711
2,164	29,919	32,083	8,399	21,151	..	29,550	840	145	25	1,010	28,540
13,481	63,337	76,818	21,335	46,531	2	67,863	907	76	535	1,518	66,350
2,024	19,815	21,839	6,936	10,177	..	17,113	840	51	..	891	16,222
17,852	79,773	97,625	8,009	68,807	1	76,817	2,743	19	72	2,834	73,983
3,171	50,445	53,616	6,816	40,880	..	47,696	910	60	889	1,859	45,837
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16,932	81,249	98,181	22,850	57,295	..	80,145	840	..	98	938	79,207
1,52,246	9,01,199	10,53,445	1,91,876	7,13,230	317	9,05,423	21,106	971	2,569	21,616	8,80,777

(Signed) W. HUDLESTON,
Secretary.

1455
1557
5311
2,903
5,501
1,112
8,500
2,180
12,759
18,241
2,533
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2,502
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3,155
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4,54
18,036
1,48,022

Revenue Department
N^o. 896.

Proceedings of the Madras Government
Under date the 18th April 1866.

Read the following
Proceedings of the Board of
Revenue -

Submitting Annual Report
of the operations of the Income
Tax Act for 1864-65.

(Here enter 21st March 1866
N^o. 1997.)

In these Proceed-
ings the Board of Revenue
report upon the operations
of the Income Tax Act
in the Presidency, exclusive
of the Town of Madras,
in 1864/65, the fifth
& last year of the direc-
tion of the tax.

2. The entire de-
mand both arrears
and current is
announced

1866. Department.
No.
PROCEEDINGS OF THE BOARD OF REVENUE.
Dated 21st March 1866.
Despatched
Received
No. 1,997.
Submitting Annual Report of the operations
of the Income Tax Act for 1864-65.

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3. The expenditure
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 24,646 and the net pro-
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 sult shows a small
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 the previous year to
 which

Rs.
 Current—9,01,199
 Arrears—1,52,246
 Total—10,53,445

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J. D. S.

114 To the Board of Revenue 20 April

R. P. M.

2/3

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 By 1840 April 1840

[Signature]

Reporting operations
 of the ...
 the ...
 during the year 1840/45

44-245