

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1764	Press
	5-6	~~Mis.~~
Dated	1-8-1867.	

Not to be folded or roughly handled*11/2/67*
1/8

*Proceedings of the Madras Government, Revenue Department,
1st August 1867.*

No. 5. Read the following Proceedings of the Board of Revenue, dated 19th July 1867, No. 4,564.

Read the following letter from the Collector of Madras, to the Secretary to the Board of Revenue, dated Sydapet, 15th April 1867, No. 84 :—

1. I have the honor to submit, herewith, a report on the Income tax collections and balance within the town of Madras up to November last, with two Statements A. and B. I also send a copy of the Deputy Collector's letter to me on the same subject. The whole balance amounted to Rupees 72,436-15-1, but as of this a sum of Rupees 26,033-10-0 has been ordered by the Income Tax Commissioners to be cancelled, a balance of Rupees 46,403-5-1 can only be said to be still uncollected; this sum, as the Deputy Collector has shewn clearly in Statement A., is in part only recoverable, the portion supposed to be irrecoverable amounting to the large sum of Rupees 41,433-5-3. Statement B. gives the full particulars of that sum, but for facility of reference, I beg to subjoin the following Memorandum of items which are irrecoverable :—

	RS.	A.	P.
1. Amount due by parties who have left India.	17,395	6	9
2. Dead	7,969	12	9
3. Not found	7,385	13	3
4. Poor	1,564	6	3
5. Bankrupts and Insolvents	5,206	14	0
6. Gone to Bombay	1,805	9	9
7. Double assessment	95	9	3
8. Less collection in public sale	9	13	3
Total	41,433	5	3

2. Items 1 and 2 are evidently irrecoverable now, as the demands against the parties ought to have been made, and doubtless were made by the Commissioners of Income Tax before handing the collection of the tax over to this department, and were found impossible of realization.

3. The Commissioners of Income Tax also having long ago ruled that parties who passed through the Bankruptcy Court would not be any longer liable to the tax, Item No. 5 is irrecoverable. The assertion of the Deputy Collector that the remaining Items Nos. 3, 4, and 6 are irrecoverable, is no doubt quite trustworthy, and I, therefore, beg the sanction of the Government may be obtained to my writing off of the whole of the above sum of Rupees 41,433-5-3.

4. The recoverable items, as shewn under the head "*Particulars of the balance*" in Statement A., consists of the following items :—

	RS.	A.	P.
1. Bills ordered by the Commissioner to be delayed, amounting to	827	0	0
2. Do. sent up-country	72	8	0
3. Do., for which property has been seized but unsold	172	8	0
4. Recoverable	3,897	0	0

5. The individuals by whom these balances are due all now plead non-liability from the circumstance of the period of the tax having expired so long. Most of the sums appear to have been owing also before the collection of the Income tax was

*Proceedings of the Madras Government, Revenue Department,
1st August 1867.*

transferred to this department. I, therefore, beg to submit, for the Board's consideration, whether this balance also might not fairly be supposed to be irrecoverable, and therefore struck off the accounts, or whether the amount should be retained in the accounts a few months longer, to see what portion of it may yet be collected.

6. The Item No. 3 of recoverable balances appears to be property already seized, and since sold, but which realized only Rupees 65, the remainder, therefore, may be considered irrecoverable, as no other property is forthcoming.

From the Deputy Collector of Madras, to the Collector of Madras, dated 2nd February 1867, No. 23.

1. I have the honor to submit my report on the collection of Income tax within the Presidency Town of Madras and its suburbs, up to the year ending 30th November last, as called for in the Acting Collector's letter of the 25th October 1866, No. 579.

2. The enclosure Statement A. will shew the total Demand, Collection, and Balance of the tax from the commencement down to the period under report, and it also exhibits the amount of balance supposed to be recoverable, as well as that for which there is no hope of recovery. Enclosure B. has been prepared to shew the amount of the irrecoverable portion amounting to Rupees 41,433-5-3, and the parties against whom it stands arranged divisionwar under the several heads therein specified.

	RS.	A.	P.
Amount ordered by the Commissioners to be set aside for cancellation	26,033	10	0
Amount of balance remaining uncollected	46,403	5	1
	72,436	15	1

3. The entire balance now remaining uncollected is Rupees 72,436-15-1, as detailed in the margin, of which deducting Rupees 26,033-10-0, being the amount already ordered to be cancelled by the Commissioners, the remainder Rupees 46,403-5-1 now requires explanation.

4. This sum comprises Rupees 41,433-5-3, being the demands against parties gone to England and up-country, as well as against those dead and bankrupt. The realization of this sum is, therefore, utterly impracticable. In several cases, process of distraint was enforced against the properties of the defaulters, and seizures were also made of such properties for due sale and the realization of the proceeds towards the adjustment of the balance. In the meanwhile, the parties concerned have petitioned the Commissioners, and produced their orders to release the distrained property, and to forego the demands altogether. In some cases, wherein means are now found to recover the arrears from certain persons who already availed themselves of the benefit of the Insolvent Act, I addressed the Commissioners to let me know whether I can enforce warrants of distress, but, in reply, they distinctly made me understand that I cannot insist upon such parties for the payment of the tax, as they once availed themselves of the benefit of the Insolvent Act. As regards the arrears due by the parties gone to England, as well as those against deceased individuals, and those who are not in a position to pay, I consider it unnecessary to say much, as the balance against them is in all probability irrecoverable. Consequently, the irrecoverable balance, amounting to Rupees 41,433-5-3, comprising the several items alluded to in the Statement B., should be written off the accounts, and for that purpose I request you will be pleased to obtain the sanction of Government.

5. The portion supposed to be recoverable, you will observe, is very small, amounting only to Rupees 4,969-15-9. Of this sum about 827 Rupees represents bills ordered to be delayed by the Commissioners, and about Rupees 245 those sent partly to up-country Collectors, and partly properties distrained, and the remaining 3,898 Rupees stands against different individuals, from whom it is supposed that the amount may be collected gradually whenever means may be found. Most of them plead non-liability to the tax, in consequence of the period of the tax having expired long ago. A few have promised to pay the dues by instalments, owing to their inability to adjust the demand at once, and others attribute some excuse, &c. With all these difficulties, it is really impossible to realize the arrears at once, and it is, therefore, necessary to retain the amount in the

*Proceedings of the Madras Government, Revenue Department,
1st August 1867.*

accounts for a few months more, to see what portion of it will be collected, if the Government do not choose to remit it also along with the irrecoverable balance.

6. The arrears that remained uncollected at the end of November 1865, as well as the progress of collection made during the year under report, will be seen from the Memorandum noted in the margin. The collections during the year were made by the Conocapillays of Income Tax only for four months, and since their services were dispensed with in the beginning of April, this duty had fallen on the Quit-rent Conocapillays in addition to their own business, and the collections made by this staff and by the Distraining Officer, &c., reduced the balance to Rupees 46,404, which was Rupees 76,846 at the end of 1865.

7. I beg to subjoin, for facility of reference, a Memorandum of the several irrecoverable balances recommended for remission :—

	RS.	A.	P.
Amount due by parties gone to England	17,395	6	9
Do. do. dead	7,969	12	9
Do. do. not found	7,385	13	3
Do. not afforded to pay the tax	1,564	6	3
Do. Bankrupts and Insolvents	5,206	14	0
Do. gone to Bombay, &c.	1,805	9	9
Do. double assessment	95	9	3
Do. less collection in public sale	9	13	3
	41,433	5	3

Amount of Bills set aside by the Commissioners for cancellation	19,440	8	9
Do. required to be cancelled as per Commissioner's orders being less revision of assessment	6,593	1	3
	26,033	10	0
	67,466	15	3

8. This report would have been sent in earlier, but for the fact that the item of irrecoverable arrears of the tax, as alleged by Mr. Irland, the Distraining Officer now in suspension, involved doubts and suspicions, and it necessarily occupied some time for his successor Mr. D'Vaz specially deputed for the work, to institute his inquiries and trace out the defaulters. He has made up the collections in several instances; but this subject I reserve for a separate report, which I shall submit shortly.

ENCLOSURES Nos. 2 and 3.—Statements.

1. The foregoing is a report of the Collector of Madras on the Income tax collections and balance up to November 1866. In his letter, dated 9th April 1866, the Collector submitted his report up to the 30th November 1865, applying for a remission of Rupees 56,532-10-9, but before recommending to Government that such a large amount should be written off, the Board called upon the Collector to furnish the explanation required in their Proceedings of the 15th June 1865, No. 3,237. In the letter above recorded, Mr. Fane furnishes certain information, without however alluding to the Proceedings above referred to.

Proceedings of the Madras Government, Revenue Department,
1st August 1867.

2. The entire balance on the 30th November 1866 amounted to Rupees 2,436-15-1. Setting aside Rupees 26,033-10-0 from this amount ordered to be cancelled by the Commissioners, there remains a sum of Rupees 46,403-5-1 still uncollected. Of this sum, Rupees 41,540-13-3 are considered irrecoverable, as particularized below:—

	RS.	A.	P.
1. Amount due by parties who have left India...	17,395	6	9
2. Dead	7,969	12	9
3. Not found	7,385	13	3
4. Poor	1,564	6	3
5. Bankrupts and Insolvents	5,206	14	0
6. Gone to Bombay	1,805	9	9
7. Double assessment	95	9	3
8. Less collection in public sale...	117	5	3
	41,540	13	3

3. In regard to the inquiry in paragraph 6 of the Board's Proceedings, dated 15th June 1865, No. 3,237, as to why the amount due by deceased persons and insolvents had not been collected in proper time, the Collector explains that the demands against deceased persons were made by the Commissioners, and that it was found impossible to realize them. It is further stated, that the balances against insolvents are irrecoverable owing to the ruling of the Commissioners that parties who have passed through the Bankruptcy Court are not liable to the tax. As the Collector is satisfied that the balance above shewn is quite beyond recovery, the Board recommend that the sanction of Government may be granted for writing off the accounts the sum of Rupees 41,540-13-3.

4. In regard to the recoverable balance of Rupees 4,862-7-10, the Collector observes that most of the parties plead non-liability from the circumstance of the period of the tax having expired, and submits, for the Board's consideration, whether this balance also might not be supposed irrecoverable, and at once struck off the accounts. The Board are not prepared to adopt the suggestion; and they resolve to request the Collector to direct his Deputy to collect as much of the outstanding forthwith as possible, and to put in force the recovery clauses of the Act. The Deputy Collector will report, after the 30th September next, how much he has collected up to that date, and what the outstanding balance is.

No. 6. ORDER THEREON, 1st August 1867, No. 1,764.

Miscellaneous.

The Collector is authorized to write off the accounts the sum of Rupees 41,540-13-3, being irrecoverable balance of Income tax.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Board of Revenue.
,, the Accountant General.

For S. T. Augustin.

No. 4,564.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th July 1867.

Read the following letter from E. G. R. FANE, Esq., Collector of Madras, to the Secretary to the Board of Revenue, dated Sydapet, 15th April 1867, No. 84:—

1. I have the honour to submit, herewith, a report on the Income-tax collections and balance within the Town of Madras up to November last, with two Statements A. and B. I also send a copy of the Deputy Collector's letter to me on the same subject. The whole balance amounted to Rupees 72,436-15-1, but as of this a sum of Rupees 26,033-10-0 has been ordered by the Income-Tax Commissioners to be cancelled, a balance of Rupees 46,403-5-1, can only be said to be still uncollected; this sum as the Deputy Collector has shown clearly in Statement A. is in part only recoverable, the portion supposed to be irrecoverable amounting to the large sum of Rupees 41,433-5-3. Statement B. gives the full particulars of that sum, but for facility of reference I beg to subjoin the following Memorandum of items which are irrecoverable:—

	RS.	A.	P.
1. Amount due by parties who have left India	17,395	6	9
2. Dead	7,969	12	9
3. Not found	7,385	13	3
4. Poor	1,564	6	3
5. Bankrupts and Insolvents	5,206	14	0
6. Gone to Bombay	1,805	9	9
7. Double assessment	95	9	3
8. Less collection in public sale	9	13	3
Total...	41,433	5	3

2. Items 1 and 2 are evidently irrecoverable now, as the demands against the parties ought to have been made, and doubtless were made by the Commissioners of Income-tax before handing the collection of the tax over to this department, and were found impossible of realization.

3. The Commissioners of Income-tax also having long ago ruled that parties who passed through the Bankruptcy Court would not be any longer liable to the tax, Item No. 5 is irrecoverable. The assertion of the Deputy Collector that the remaining Items Nos. 3, 4, and 6 are irrecoverable is no doubt quite trustworthy, and I, therefore, beg the sanction of the Government may be obtained to my writing off of the whole of the above sum of Rupees 41,433-5-3.

4. The recoverable items, as shown under the head "*Particulars of the balance*" in Statement A., consists of the following items:—

	RS.	A.	P.
1. Bills ordered by the Commissioner to be delayed, amounting to ...	827	0	0
2. Do. sent up-country... ..	72	8	0
3. Do. for which property has been seized but unsold	172	8	0
4. Recoverable	3,897	0	0

5. The individuals by whom these balances are due all now plead non-liability from the circumstance of the period of the tax having expired so long. Most of the sums appear to have been owing also before the collection of the Income-tax was transferred to this department. I, therefore, beg to submit, for the Board's consideration, whether this balance also might not fairly be supposed to be irrecoverable, and therefore struck off the accounts, or whether the amount should be retained in the accounts a few months longer, to see what portion of it may yet be collected.

6. The Item No. 3 of recoverable balances appears to be property already seized, and since sold, but which realized only Rupees 65, the remainder, therefore, may be considered irrecoverable, as no other property is forthcoming.

ENCLOSURE No. 1.

From V. RANGASAMY IYENGAR, Deputy Collector of Madras, to the Collector of Madras, dated 2nd February 1867, No. 23.

1. I have the honour to submit my report on the collection of Income-tax within the Presidency Town of Madras and its suburbs, up to the year ending 30th November last, as called for in the Acting Collector's letter of the 25th October 1866, No. 579.

2. The enclosure Statement A. will show the total Demand, Collection, and Balance of the tax from the commencement down to the period under report, and it also exhibits the amount of balance supposed to be recoverable, as well as that for which there is no hope of recovery. Enclosure B. has been prepared to show the amount of the irrecoverable portion amounting to Rupees 41,433-5-3, and the parties against whom it stands arranged divisionwise under the several heads therein specified.

	RS.	A.	P.	
Amount ordered by the Commissioners to be set aside for cancellation.....	26,033	10	0	3. The entire balance now remaining uncollected is Rupees 72,436-15-1, as detailed
Amount of balance remaining uncollected ...	46,403	5	1	in the margin, of which deducting Rupees
	72,436	15	1	26,033-10-0, being the amount already ordered to be cancelled by the Commissioners, the remainder Rupees 46,403-5-1 now requires explanation.

4. This sum comprises Rupees 41,433-5-3, being the demands against parties gone to England and up-country, as well as against those dead and bankrupt. The realization of this sum is, therefore, utterly impracticable. In several cases, process of distraint was enforced against the properties of the defaulters, and seizures were also made of such properties for due sale and the realization of the proceeds towards the adjustment of the balance. In the meanwhile, the parties concerned have petitioned the Commissioners, and produced their orders to release the distrained property, and to forego the demands altogether. In some cases, wherein means are now found to recover the arrears from certain persons who already availed themselves of the benefit of the Insolvent Act, I addressed the Commissioners to let me know whether I can enforce warrants of distress, but, in reply, they distinctly made me understand that I cannot insist upon such parties for the payment of the tax as they once availed themselves of the benefit of the Insolvent Act. As regards the arrears due by the parties gone to England, as well as those against deceased individuals, and those who are not in a position to pay, I consider it unnecessary to say much, as the balance against them is in all probability irrecoverable. Consequently, the irrecoverable balance, amounting to Rs. 41,433-5-3, comprising the several items alluded to in the Statement B., should be written off the accounts, and for that purpose I request you will be pleased to obtain the sanction of Government.

5. The portion supposed to be recoverable, you will observe, is very small, amounting only to Rupees 4,969-15-9. Of this sum about 827 rupees represents bills ordered to be delayed by the Commissioners, and about Rupees 245 those sent partly to up-country Collectors, and partly properties distrained, and the remaining 3,898 rupees stands against different individuals, from whom it is supposed that the amount may be collected gradually whenever means may be found. Most of them plead non-liability to the tax, in consequence of the period of the tax having expired long ago. A few have promised to pay the dues by instalments, owing to their inability to adjust the demand at once, and others attribute some excuse, &c. With all these difficulties, it is really impossible to realize the arrears at once, and it is, therefore, necessary to retain the amount in the accounts for a few months more, to see what portion of it will be collected, if the Government do not choose to remit it also along with the irrecoverable balance.

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

Amount Total

Rs. P. As. P.

Balance on the 31st July 1864 22 85
Collection during the year 220 13 243 55

Payment made to the Distraint Officer } 174 6

D^o levied for carrying the distrained property } 1 "

D^o to the Defaulter put in jail for Battah } 4 8

Fees returned to the party 1 8 181 6

Balance on the 1st August 1865 61 155

Madras
Income Tax Collectors Office } Signed V. Rangasamy Iyengar
5th September 1865. Deputy Collector

True Copy

A. B. S.
President

18. Jan. 1975

2-1-10

31 July 1875

Alfred



Acting Secy.

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Years	Demand	Collection upto 31 st July 1864	Remission	Balance on the 1 st August 1864	Amount of month's Column 5 and 6	Total of Columns 5 and 6	Collection during 1864-65	Remission during 1864-65	Balance on the 1 st August 1865	Amount of Specimens made from 1 st August to 31 st October 1865	Total of Columns 10 and 11	Collection from 1 st August to 31 st October 1865	Remission from 1 st August to 31 st October 1865	Balance on the 1 st November 1865	Remarks.
1861-62	3,00,373	2,84,502	*	1,009		1,009	11	627	371		371			371	* This sum includes Rs. 14,179 written off & sanctioned by Government in G.O. of 20 th 2063, dated 17 th Nov 1863, and Rs. 683 remitted allowed by the Commissioner as mentioned in Para 3 of letter of 1 st 1, dated 18 th 9 1865.
1862-63	2,50,724	2,30,088	"	20,636	1,093	21,729	2268	1508	17,953	"	17,953	236	693	17,024	
1863-64	1,79,955	1,01,167	"	78,788	968	92,756	62,702	7,801	20,253	872	5	10,90	820	19,235	
1864-65	1,63,631	"	"	"	1,631	1,63,631	80,668	2,457	80,506	9,032	89,538	43,626	1220	44,692	⊕ Rs. 627 in Col. No. 9 is the amount sanctioned by Government in G.O. 1450, dated 27 th June 1865 written off the Accounts 1861-62 as due by parties not traced.
				1,00,433	192	2,79,125	1,47,649	12,393	1,19,083	9,924	1,29,007	44,952	2,733	81,322	

Office of the Income Tax Commissioner
Madras 14th November 1865

Lt. Col.
President

120-3249/65

N^o 10

Office of the Income Tax Commissioners
Madras 14th November 1865

From

H. A. Brett Esq^r

President of the Income Tax Commissioners

Madras

To

W. F. Cuddeston Esq^r

Acting Secretary to Government

Revenue Department

Fort Saint George

Sir,

In compliance with the order of Government, N^o 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.

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 Port Saint George Gazette of the 19th July 1864.

Under the terms of this Notification, the Commissioners informed the public that the amounts 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 ~~persons liable to be assessed anew~~.

3 The Commissioners served 138 persons who were liable to the service of a Special Notice under Section VII, & Act XVI of 1862.

4 Out of the 214 persons referred to in the 2 preceding Paras the Commissioners discharged 182, of whom 85 appealed against the Surcharges. In these appeal cases, 43 were successful and in the rest the surcharge was confirmed.

5 The total demand for the year under

under report (1864-65) was Rupees 1,63,631, but deducting the sums remitted, viz, Rupees 24,57, the net demand amounted on the 31st July last to Rupees 1,61,174.

During the year under report the ap-
-ments made by the Commissioners

arrears for 1863-64 and 1862-63 amounted to Rupees 13,968 and Rupees 1,093 respectively.

6 The annexed statement will show the demand, Collection, and Balance for the current and previous years as they stood at the end of the year under report and upto 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 upto 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

still outstanding.

7 The total number of warrants issued during the year was 278, and it appears from information furnished by the Deputy Collector of Madras

that in 98 of these cases the parties

paid their tax on the presentation of

the warrant. In 17 cases property

was actually distrained, but in 2 of

these, the parties redeemed their property,

and in one case only was property

sold. Recourse was had to warrants

of arrest in 2 cases.

8 The total cost of the Establish-

ment during the year was Rupees

10964.

9 The amount of Honoraria paid

to the Non-official Members of the

Commission during the year for

their attendance amounted to Rupees

116 and the Contingent Charges

to Rupees 171.

24.

10

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

I have the honor to be

Sir,

Yours Most Obedt^l Servt.

L. S. S. S.
President

still outstanding.

7 The total number of warrants issued during the year was 278, and it appears from information furnished by the Deputy Collector of Madras

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

I have the honor to be

Sir,

Yours Most Obedt^l Servt.

L. S. S. S.
President

2-1762

The Govt. is authorized
to make off the account

Wm

The sum of £41540.13.3.
being in excess of the balance

18

of Income Tax [L.R.]

1st. Aug. 1862

14 Copies Letter by Post Dec 1862

to Agents the Acct Gen. &c

No: 27th June 1858 57/1. 2

Pay - 1867. Department.
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No. 1955.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 19th July 1867.

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No. 4,564.

Recommending that sanction be granted for writing off the accounts sum of Rupees 41,540-13-3 being irrecoverable balance of Income Tax due by Insolvents and deceased parties in Madras district, and requesting Collector to direct his Deputy to collect outstanding due by parties pleading non-liability from the circumstance of the period of the tax having expired, and to put in force recovery clauses of Act.

No 546.

No 1764 - 1st Aug.

25th July 1867