M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1783 Press ~~Mis.~~

47-48

Dated 3 — 8 — 1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 3rd August 1867.

No. 47. Read the following Proceedings of the Board of Revenue, dated 24th July 1867, No. 4,735.

Read the following letter from the Acting Collector of Madras, to the Acting Secretary to the Board of Revenue, dated Sydapet, 6th July 1867, No. 207 :—

1. I have the honor to forward, for the favorable consideration of the Board, a letter (to be returned) from J. C. Winscom, Esq., Collector of License Tax for Madras Town, applying for an extension to his establishment, rendered necessary by the passing of Act XXIX of 1867. The increase asked for appears at first sight large, but it is not more than will, I believe, be found necessary. Under the amended Act no one need *apply* for a license, and there is no penalty so long as the individual to be licensed appears within seven days after the notice has been served upon him. It is probable, therefore, that every one will wait till he is served with a notice before taking any steps whatever in the matter, and if the number of licenses in any way approaches the number calculated on by Mr. Winscom, the labor entailed on his Office will be very great.

2. I beg also to bring the point mooted by Mr. Winscom in the last paragraph of his letter strongly to the notice of the Board. An extension of four months is the very least which will be needed to complete the work of assessment.

From the Collector of Licenses, to the Acting Collector of Madras, dated 4th July 1867, No. 48.

1. I have the honor to call your attention to the alteration which the passing of Act XXIX of 1867 has effected in Act XXI. The new Act appears in the "Fort Saint George Gazette" of the 2nd instant.

2. These alterations will materially increase the amount of work to be done in this Office, as the initiative now rests with us to make the assessments instead of waiting until parties come and apply for their licenses, and this will, consequently, involve (in addition to the work done at present) the necessity of finding out the parties who are to be assessed, and serving them with the seven days' notice required under the 15th Section, as amended in Section 3 of the new Act.

3. Hitherto the work depended entirely upon the number of people who came to be assessed, and, beyond making the tax as well known as possible, little could be done in expediting business ; hence, although the shew of opposition which was experienced at first, and to which I particularly alluded in my letter of 22nd May 1867, No. 25, appears to have died out, our progress has necessarily been slow and uncertain ; the greatest number of licenses paid in one day is forty-one, and the total number granted up to the present time is 669 ;* but a small proportion of the ten or twelve thousand that, reckoning from the Income Tax returns, may be expected to take out licenses.

* Up to 4th July 1867.

4. The amount of work which has now to be done is but little less than what was formerly performed in the Income Tax Office, the only difference being that the tax is paid at once, instead of by quarterly collections, and the assessment is made in classes instead of by actual profits.

5. In the Income Tax Office there were five Assessors, one for each division, and each Assessor was provided with two Writers and two Conicopolies for out-door work. I am inclined to think that one Conicopoly would be sufficient for each division, provided I had two Inspectors of Licenses, whose duty would be to act as a check upon the Conicopolies, and, by seeing that all who ought to have licenses are supplied with them, prevent the corruption which is so common in the collection of taxes of this kind, where adequate inspection has been omitted.

6. At present I find the time taken up by the attention required for petitions a considerable interruption to the current business of the assessment, and I should, therefore, be glad to have a

person appointed as Accountant and Petition Writer, so that my Assistant might be entirely relieved of all other duties, except those of attending to the issue of licenses and obtaining for me needful information.

7. I am also likely to need an additional Writer or perhaps two for making out the notices. If sanction is obtained for two, only one need be engaged at first, and a second if found necessary.

8. The following is the additional establishment which I propose :—

		Rs.
1	Petition Writer and Accountant, at Rupees 50...	50
2	Notice Writers, at 20	40
2	Inspectors of Licenses, at 30	60
5	Conicopolies, at Rupees 15...	75
4	Peons to deliver Notices, at Rupees 7	28
	Total...	253

9. Before, however, the sanction of Government is requested for an additional establishment, I would observe that the present one can only, under present orders, continue until the 24th of next month, and as it is evidently impossible that the business can be completed by that time, I hope that a consent to the extension of the time originally intended will be granted.

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1. Ordered that the foregoing letter and its enclosure be submitted to Government for their instructions.

2. The establishment sanctioned for the Assessor in Government Order, 16th April 1867, No. 891, consisted of an Assistant at Rupees 251 monthly.

1	Clerk at	,,	50 ,,
1	,,	,,	30 ,,
4	Peons	,,	28 ,,
			358

and was for four months only. Mr. Winscom now states that, owing to the alteration introduced by the passing of Act XXIX of 1867, which has thrown upon the Assessor the duty of finding out the persons liable to take out licenses, his work is greater than he anticipated, and he solicits the following addition to the establishment :—

1	Petition Writer at Rupees	... ...	50
2	Notice Writers ,, ,,	... ...	40
2	Inspectors ,, ,,	... ...	60
5	Conicopolies ,, ,,	... ...	75
4	Peons ,, ,,	... ...	28
			253

which will bring it to Rupees 611 per mensem. The Board are of opinion that the additions asked for will be found necessary, and they recommend them for sanction. The establishment, as Mr. Thornhill points out, will have to be retained beyond the period originally fixed on by Government, and which expires on the 24th proximo.

No. 48.

Miscellaneous.

ORDER THEREON, 3rd August 1867, No. 1,783.

The Board will submit a statement of the total charge already incurred in Madras Town for the assessment and collection of the Imperial Licenso

Tax, and the total amount realized, together with an estimate of the total additional charge proposed to be incurred, and the total further amount of revenue expected to be collected.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

1783.

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Rev. , 1867. Department.

No. 2026.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 24th July 1867.

No. 4,735.

Submitting with remarks letter from Acting Collector of Madras forwarding application from Collector of Licenses for an extension to his establishment, rendered necessary by passing of Act XXIX of 1867.