M.R.O. 14—18,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	1232	Press ~~Mis.~~
102-103. Dated	5-5-	18 ~~68~~.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
5th May 1868.

No. 102. Read the following Proceedings of the Government of India in the Financial Department, (Separate Revenue—Assessed Taxes,) dated Fort William, 20th April 1868, No. 2,464:—

Resolution.—The Governor General of India in Council in accordance with the authority given him under Section 35 of Act IX of 1868, is pleased to prescribe the following rules for the guidance of Officers in matters connected with the enforcement of the said Act.

1. Owing to the exemption of all persons whose annual profits are less than Rupees 500, the number of persons required to take out certificates under Act IX of 1868 will be about one-fifth the number required to take out licenses under Acts XXI and XXIX of 1867. The work performed and the experience gained under the License Tax Act will greatly diminish the labor and difficulty of carrying out the Certificate Act. The Governor General in Council therefore hopes that excepting in the Presidency towns and some few of the larger towns in India, the provisions of the Act will be carried out by the ordinary executive officers of Government and their subordinates without extra assistance or special establishments. Where such extra assistance is necessary, it will probably not be required for more than a few months.

2. The powers of Collector under the Act are primarily given to the Collector of land revenue, and the powers of a Commissioner to the Commissioner of land revenue.

The different powers of a Collector are as follows:—

1*st.*—The determination of what persons are liable to take out certificates, and under which class of Schedule A each person is to be assessed, and the preparation of a list in accordance with such determination (Sections 12 and 13).

2*nd.*—The granting certificates and receiving payment for the same (Section 10).

3*rd.*—The hearing and disposing of petitions objecting to the assessment (Sections 14 and 15).

4*th.*—The serving of notices on defaulters (Sections 17 and 28).

5*th.*—The prosecution of persons before the Magistrate—

(*a*) for not taking out a certificate (Section 17).

(*b*) for refusing to produce a certificate on demand (Section 18).

6*th.*—The recovery of the tax by process of the revenue law (Section 29).

The Collector has also certain powers with respect to the assessment of Joint [illegible] their servants.

[illegible] powers of Commissioner confined to the hearing and deciding appeals [illegible] orders passed by the Collector on petitions of objection (Section 15).

Under Section [illegible] Local Government can confer any of the powers of a Commissioner on any person other than the Collector or Commissioner of land revenue.

In determining what persons, if any, should be entrusted with any or all of the powers of a Collector or Commissioner, Local Governments will be guided by considerations of convenience to the tax-payers and the means at the disposal of Government for utilizing its own officers, or, where it may be necessary, non-official persons. It may be convenient, for instance, to confer the powers of a Collector, so far as regards the preparation of the list and the granting certificates, on one person, and to reserve the remaining powers for another. It may also sometimes be proper, while giving an officer power, to determine the classes in which each person is to be assessed to reserve to another officer the preparation of the list so far as regards some of the higher classes.

The Governor General in Council authorizes Local Governments to entertain the necessary establishments in anticipation of the formal sanction, application for which should be made without delay.

3. To each person entrusted with any or all of the powers of a Collector or Commissioner, there should, ordinarily, be assigned a definite portion of the district, in which he may exercise such powers. So soon as the Local Governments have determined what officers shall exercise any or all of the powers of a Collector and Commissioner in each district, or portion of a district, the preparation of the lists prescribed in Section 13 should be commenced. Although these lists will have no legal force until the 1st day of May, their preparation should not be delayed. Under the terms of Sections 5 and 10, only one certificate is necessary for each person, however many professions or trades such person may exercise, and in how many soever places or districts. This certificate must be granted by the Collector of the district in which the principal place of business of such person is situate. The Collector must, therefore, before determining the class in which any person is to be assessed, be careful to ascertain whether that person exercises or intends to exercise any profession or trade in any other place or district, and if so, he must communicate with the Collector of that district in order to form a fair estimate of the annual profits of such person, and to determine which is the principal place of business of such person. Section 33 sufficiently provides for the determination of any difference of opinion as to the district in which payment is to be made and the certificate granted. The Governor General in Council is pleased to declare, as a general rule, that the ordinary place of residence of the person assessed and, in the case of a firm, the ordinary place of residence of the head acting partner shall be held to be the principal place of business of such person or firm.

4. In determining the class in which any person is to be assessed, the Collector, while abstaining from inquisitorial proceedings and interrogations of the person himself, should avail himself of every proper means of arriving at a fair estimate of the truth. Besides his official subordinates, some of the respectable inhabitants of the town, such as the heads of trades and professions, will generally be able and willing to assist the Collector in the process of classification. If any person voluntarily tenders information to the Collector either orally or by written statement regarding his own annual profits, such information should be received and accepted *quantum valeat*.

Proceedings of the Madras Government, Revenue Department, 5th May 1868.

5. In making any assessment of annual profits under Schedule A., the following profits must be left out of the account, that is to say: 1. Rents or profits from land or from houses, whether the recipients be proprietors, lessees or cultivators. 2. Interest of money invested in the funds or any stock or otherwise, except in the case of bankers or money-dealers, or where such interest arise in the course of the regular transactions of any profession or trade.

6. The lists will be in the form 1 appended, the classes being kept separate. If any person or firm intends to exercise more than one trade or profession, each such trade or profession should be entered in column 3, and each place where each such trade or profession is intended to be exercised should be entered in column 4. For Natives of India the lists will be in the Vernacular. Separate lists will be made in English for Europeans, Eurasians, &c. If any person is removed from one class to another or entirely exempted, a note to that effect will be made in the column of remarks.

The notification (form 2) should be filed with the list, and a notification to like intent should be made public throughout the district or portion of the district to which the list refers.

7. Certificates will be granted in form 3. As it is necessary that all the places, in which the certificate-holder intends to exercise his profession or trade during the year of assessment, should be specified, the necessary information must be obtained at the time of application for the certificate. If it should then appear that the profits gained in any other place or district have been overlooked, the Collector will not grant the certificate until he has after due inquiry amended if necessary the list in respect of the class in which the applicant should be charged. In case a notice has been served, it may be necessary to serve a fresh notice fifteen days after such amendment if the new assessment has not meanwhile been paid.

8. A register should be kept in form 4 of all certificates granted, the particulars being filled up at the time of granting the certificate to which they refer. Separate registers should be kept for each class of certificate, and different sets of registers for Native and European certificate-holders. If subsequently any person is removed from one class to another or entirely exempted the certificate should be amended or annulled, the fact being noted in the column of remarks in the register, and a new entry being made under the class to which the certificate has been removed.

9. Before passing orders on any petition of objection preferred under Section 15, the Collector must carefully examine the evidence presented by the petitioner, and call for such further evidence as may be necessary to arrive at a proper decision in the case. The ascertained profits of the year of account preceding the year of assessment will be *primâ facie* the basis of the Collector's decision. Any special circumstances tending to prove that the profits of the year of assessment will materially differ from the profits of the previous year will be allowed due weight.

10. It must be noted that the gross receipts under various heads should be taken as the basis on which the assessment is to be made, and that deductions on account of expenses not wholly and exclusively incurred for the purposes of the profession or trade in respect of the profits of which the assessment has been made

nor on account of the maintenance of the person himself, or his family, or domestic establishment, nor on account of any public or local rates, cesses or taxes. Deductions from the gross receipts may be allowed on account of the following items of expenditure:—

Sums expended in the repairs of implements, utensils or articles used solely for the purpose of the profession or trade, calculated on the average expenditure for the past three years.

Sums expended for insurance of the premises, implements or stock of the profession or trade.

Rent paid for any premises used for such profession or trade, provided that if such premises shall not have been exclusively used for such profession or trade, a fair proportion only of such rent shall be deducted from the gross receipts.

Ten per cent. on the rack rent of such premises, on account of repairs, if such repairs are at the cost of the petitioner.

Sums expended in the payment of persons employed solely in such profession or trade.

The amount of any losses of the stock-in-trade.

The amount of any bad debts for the first time ascertained and written off as such during the year.

Sums paid during the year for insurance of the life of person assessed or his wife, not exceeding one-tenth of the said profits.

Under the persent Act no deductions from the Imperial Tax on account of Municipal Taxes can be authorized.

11. The Collector must write his final order on every petition of objection, and supply the petitioner with a copy of such order on plain paper with its date on his application for the same. A Register (form 5) of petitions received and disposed of should be kept by each Collector.

12. If it should appear in the course of the investigation that the petitioner exercises any profession or trade in any other place or district, the Collector must, previous to passing final orders, make due inquiries as to the profits gained in that other place or district.

13. Commissioners will be guided by the above rules, so far as they may be applicable, in determining appeals from the Collector's orders. A Register (form 6) of all appeals will be kept by each Officer exercising the powers of a Commissioner.

14. In the case of persons commencing any profession or trade in the course of the year of assessment, it will be necessary for the Collector to estimate the annual profits of such persons. For this purpose the assessment should be delayed for a time in order that the Collector may be able to form a fair judgment as to the class in which such persons are to be charged. The Collector will then calculate what would be the probable profits for an entire year, and classify the person

accordingly, entering his name in the list. The certificate will be granted on payment of one quarter, one half, three quarters, or the full tax of the class in which the person is so placed, according to the date on which the business was commenced. The decision of this date rests with the Collector under Section 12. It will be entered in the remark columns of the list (form 1) and Register of Certificates (form 4).

15. It will be observed that no notice can be served on a defaulter under Section 17 until at least fifteen days after the entry of his name in the list prepared under Section 13. Under no circumstances, therefore, can such notice be served before the 16th day of May. Notices will be in form 7. If the notice refer to the second instalment, it will be in form 8. A Register of all such notices should be kept in form 9. Particular endeavours should be made to cause personal service of the notice. The mode in which the notice has been served should in all cases be entered in the Register of notices. The Collector should be prepared to produce in care of necessity good evidence of the service of the notice. The form of notice (form 9) to be served upon defaulting Joint Stock Companies (form 10) is appended.

16. After the expiry of seven days from service of the notice, the defaulter may be prosecuted before the Magistrate. It will only be necessary for the Collector to prove the legal service of the notice, and it will not be competent to the Magistrate to make any further investigation or to inquire into the propriety of the assessment. It will be his duty, on being satisfied that the notice has been legally served and that the demand has not been paid, to award the full penalty of twice the demand. He has under the Act no power of mitigating this penalty.

17. The tax in this case having become a penalty, the option of paying by instalments or of objecting to the assessment will be lost. A Register of prosecutions (form 11) before the Magistrate under Sections 17 and 18 should be kept.

18. The Local Governments will make rules for the recovery of the tax by revenue processes under Section 29, and prescribe the form of Register for recording particulars of such processes.

19. The Magistrate will at once make over to the Collector all penalties recovered under Section 17, and the Collector will thereupon grant the necessary certificate. Fines under Section 18 will be dealt with as ordinary fines by a Magistrate under the Criminal Law.

20. Firms are to be assessed as persons, and the partners will not be liable as such to individual assessment. The above rules will therefore apply to firms as if they were persons.

21. Every Joint Stock Company has an option under the Act of paying Rupees 500 on each Branch or Agency in British India, or of paying one per cent. on the dividend declared by such Company during the year ending the 31st March preceding the year of assessment. Should a Joint Stock Company elect to pay on dividend, it must, through the proper officer, on or before the 30th April, furnish a return to the Collector, stating the amount of the said dividend. Where no dividend has been declared, the Company, by making a return to that effect, will be

entitled to complete exemption from the tax. It follows that if any Joint Stock Company commences business during the year of assessment, such Company, by electing to pay on its dividend of the previous year, may obtain exemption from the tax. The Governor General in Council is pleased to exempt all such Companies whether they make a return or not. Although in strictness no Joint Stock Company will be legally entitled to claim taxation at one per cent. on its dividend in lieu of paying Rupees 500 on each Branch or Agency, unless the return be delivered on or before the 30th April, Collectors are authorized to accept such return, and to proceed to assessment thereon if it be delivered within a reasonable time after that date, on good cause being shewn for the delay. Joint Stock Companies have not the option of paying by instalments.

22. The mode of assessment on official salaries having been entirely changed, all orders relating to such assessments under the License Tax Act or relating to refunds of the License Tax are cancelled as being inapplicable and unnecessary in the present state of the Law. Assessments on such salaries will be made in accordance with the provisions of Section 23 of Act IX of 1863 and the following rules.

23. No servant of Government is liable to taxation in that capacity if his pay be less than Rs. 1,000 per annum. Under the term 'pay' is included all pay and allowances of appointments, whether substantive, officiating or temporary, excepting special sums allowed to meet disbursements on the public service (not being fixed monthly allowances ordinarily paid with the salary of an office or employment, whether the service for which such allowance is nominally granted be performed or not). All sums stopped under the authority of Government in the nature of payments to Pension or Annuity Funds, to Regimental Mess or Band Funds or the like should be deducted from the pay previous to assessment. Every servant of Government therefore, (with the exceptions prescribed in Section 3 whose net pay and allowances thus calculated amount to Rs. 83-5-4 per mensem, is liable to assessment on that net pay at the rate of one per cent. to be deducted at the time of payment by the Examiner of Claims, or other Officer exercising the like functions.

24. Every such Officer will keep a Register in form 12, shewing the deductions made on account of the tax under the Act.

25. Any servant of Government who is allowed to exercise any other profession or trade on his own account, will be liable to separate assessment by the Collector under Schedule A., in respect solely of his profits from such profession or trade. In classifying such persons, the Collector will entirely leave out of the account their official salaries, whether those salaries be less than Rs. 1,000 per annum, or equal or exceed that amount.

26. The case of persons holding [illegible] under [illegible] such as Municipalities, the Asiatic Society [illegible] like, [illegible] specially provided for. Such persons will be assessed under Schedule A. Collectors are authorized, however, to allow [illegible] in consideration of being assessed in the same manner as servants of Government [illegible] Government in their salaries. In many cases this arrangement will be found [illegible]

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such persons in lessening the actual amount of tax, while, in all cases, there will be the advantage of the mode of payment by deductions from time to time, from their salaries, instead of payment in a lump sum or by two instalments.

27. If any servant of Government has insured his life or that of his wife, he may make application to the Examiner of Claims or other Officer, whose duty it is to deduct the tax from his salary, and on proving to the satisfaction of that Officer the amount of any payment made on account of such insurance during the year of assessment, he will be entitled to a refund of the tax on such payment. Provided that such payment, together with the fund subscriptions which may have been deducted from his salary and therefore exempted from assessment, does not exceed ten per cent. of the full salary. If it do so exceed ten per cent., refund will be disallowed on the excess.

28. On or before the 30th April, each Joint Stock Company, through its proper officer, is bound to deliver to the Collector a list of persons in its employ whose salaries on that date are at the rate of Rs. 1,000 or more per annum. This list will serve as a check on subsequent payments to be deducted from the salaries at the rate of one per cent. But it must be observed that if the rate of any such person's salary is altered during the year, the assessment will be made at one per cent. on the actual salary paid. The Collector will take steps to satisfy himself that such is the case. The Collector will make arrangements with the Companies as to the time and method of receiving the amount of deductions from the salaries of persons in their employ. The payments to the Collector should be made at least once a quarter, if monthly payments be found inconvenient.

29. If any person in the employ of a Joint Stock Company exercise some other profession or trade, he will be assessed by the Collector in respect solely of the profits of that profession or trade, under Schedule A, in the same manner as servants of Government exercising a profession or trade as prescribed in Rule 23.

30. If any person in the employ of a Joint Stock Company has insured his life or that of his wife, he may make application to the Collector of the district in which the principal place of business of the said Company is situate, and on proving to the satisfaction of the said Collector the amount of any payment made on account of such insurance during the year of assessment, he will be entitled to a refund of the amount of the tax on such payment. Provided that such refund do not exceed one-tenth of the amount of the tax paid by the said servant of a Company. Collectors will keep Registers (form 13) of amounts received on account of assessments on servants of Companies and of refunds under this rule. In this Register [illegible] the servants of public bodies as Municipalities who have been similarly assessed.

[illegible] ment is made at one per cent. on salaries [illegible] The salaries to be [illegible] be [illegible]

32. All taxes collected under this Act, and all penalties recovered under Section 17, will be credited to the Government of India under the Budget head "Assessed Taxes." When the 2nd instalment is paid in advance, the full tax will be credited, the discount being charged *per contra*.

33. Each local Government will submit quarterly to the Government of India in the Financial Department, returns, in the forms 14 to 17. At the end of the year of assessment the annual return, form 18, will be submitted. This return relates only to assessments under Schedule A. Joint Stock Companies assessed under Section 22, Government officials and servants of Companies assessed on their salaries will not be included in it. It should be prepared in two parts, one for Natives, and the other for Europeans, Eurasians, &c. It is essential that no deviation be made in any of these forms of returns to the Government of India, as it is intended to compile from them general returns for all India. With the annual returns the Governor General in Council will be glad to receive from each local Government a general report on the administration of the Act.

34. The Governor General in Council is pleased to delegate to all local Governments the power of making further rules subsidiary to these rules under Section 35 of the Act. Such further rules should be reported for sanction to the Governor General in Council.

ORDERED, that the foregoing Resolution be communicated to other Departments of the Government of India, the several local Governments and Administrations, the Comptroller General of Accounts, and the several Accountants General, and Deputy Accountants General in independent charge, and with the accompanying forms be published in the *Gazette of India*.

(Signed) E. H. LUSHINGTON,
Secretary to the Government of India.

Proceedings of the Madras Government, Revenue Department, 5th May 1868.

FORM 1.

Persons liable to take out certificates under Schedule A of Act IX of 1868 for the year commencing on the 1st day of May 1868.

CLASS I.

Persons whose annual profits are assessed at Rupees 4,00,000 and upwards.

Name of person or firm liable to take out certificate.	Profession or trade.	Place or places where each profession or trade is intended to be exercised.	Date of entry.	Remarks.
1	2	3	4	5	6

Tax Rupees 6,400.

(Collector's Signature).

CLASS II.

Persons whose annual profits are assessed at Rupees 2,00,000, or at more than Rs. 2,00,000 and less than Rs. 4,00,000.

Tax Rs. 3,200.

FORM 2.

Notification to be filed with Form 1.

Every person whose name is entered in the accompanying list is hereby required to make application to (*name Collector*) at (*place*) on (*time*) for a certificate, and to pay for the same the amount of tax assessed on the class in which his name is entered.

Any person whose name is not entered in the list, and whose annual profits from his profession or trade are Rs. 500 or upwards, is liable to take out a certificate under Act IX of 1868, and is hereby required to make application for the same as above.

Every person required by Act IX of 1868 to take out a certificate, and who, without reasonable excuse, neglects or refuses to produce and shew his certificate, when required to do so by the Collector or by an Officer generally or specially empowered by the Collector to make such requisition, is liable to prosecution before a Magistrate, and on conviction to a fine of Rs. 100.

This notice is to be read as well as to persons.

(Collector's Signature).

FORM 3.

Certificate granted under Act IX of 1868.

Number.	Name of Certificate holder *or in case of a Company under Section* 22 Name of Company.	Profession or Trade *or in case of a Company* Business of Company.	Class and amount of Tax.	Place or places where Certificate holder intends to exercise his Profession or Trade.	Date of Certificate.	Date of expiry of Certificate.
1	2	3	4	5	6	7

(Collector's Signature).

FORM 4.

Register of Certificates granted under Act IX of 1868.

Columns the same as in form 3 with an additional column for 'remarks'.
The Classes should be kept separate in this Register.
Certificated Joint Stock Companies should also be entered separately.

FORM 5.

Register of Petitions of objection under Section 14 *of Act IX of* 1868, *received and disposed of by*

Number.	Date of Petition.	Name of Petitioner with number, date, &c., of Certificate.	Purport of the Petition.	Decision with its grounds and date.	Amount of refund ordered.	Remarks.
1	2	3	4	5	6	7

FORM 6.

Register of Appeals from the order of the Collector under Section 15 *of Act IX of* 1868, *received and disposed of by*

Number.	Date of Appeal.	Name of Appellant and number, &c., of his Certificate.	Name of Collector against whose order the appeal is made, with date of order.	Purport of Appeal.	Decision with its grounds and date.	Refund ordered.	Remarks.
1	2	3	4	5	6	7	8

FORM 7.

Notice under Section 17 *of Act IX of* 1868.

Number_____ To_____

Date_____

Whereas your name was on the day of 18 entered in the list of persons required to take out a certificate under Act IX of 1868, in class of Schedule A. of that Act, you are hereby required within seven days from the service of this notice to pay Rs. , as provided by the Act and to take out certificate as aforesaid, in default of which you will be proceeded against according to Law. The certificate will be granted at (*place*) on (*time*) by (*name of Officer*), to whom the payment for the same should be made.

(Collector's Signature.)

FORM 8.

Notice under Section 28 *of Act IX of* 1868.

Number _____ To _____

Date _____

Whereas you have taken out a certificate under Act IX of 1868 and have been assessed in class of Schedule A. in the sum of Rs. of which you have paid Rs. only, you are hereby required within seven days from the service of this notice to pay to (*name of Officer*) at (*place*) on (*time*) the sum of Rs. , being the 2nd instalment due on account of the said certificate. In default of such payment you will be proceeded against according to Law.

(Collector's Signature.)

FORM 9.

Register of notices issued under Sections 17 *and* 28 *of Act IX of* 1868 *from the Office of*

Number of Notice.	Name of person or firm to whom notice is issued with class under which he has been assessed.	Date of issue of notice and Section of Act under which it is issued.	Date and manner of serving notice.	Witnesses to service of notice.	Remarks.
1	2	3	4	5	6

N. B.—In case of a Company assessed under Section 22, the heading of column 2 will be as follows :—
Name of Company and officer of Company to whom the notice is issued with amount of tax assessed.

FORM 10.

Notice to a Company assessed under Section 22 *of Act IX of* 1868.

Number_____

Date_____

To (*Treasurer, Secretary, or principal Agent or Manager* [*as the case may be*]).

Whereas the (*name of Company*) has been assessed under Section 22 of Act IX of 1868 in the sum of Rupees , being at the rate of Rupees 500 for each of the following branches and agencies of the said Company (*to be here detailed*) *or* being one per cent. on the dividend of Rupees , declared by the said Company in the year ending on the 31st day of March 1868 [*as the case may be*] you are hereby required within seven days from the service of this notice to take out a certificate under the said Act, and to pay the said sum of Rupees at (*place*) on (*time*) to (*name of officer*) who will grant the said certificate. In default of such payment you will be proceeded against according to Law.

(*Collector's Signature*).

FORM 11.

Register of prosecutions before a Magistrate under Sections 17 *and* 18 *of Act IX of* 1868, *instituted by*

Number.	Name of person prosecuted.	Number of notice and date of service.	Magistrate before whom prosecuted.	Decision of Magistrate.	Amount recovered and date of recovery.	Date of granting Certificate.	Remarks.
1	2	3	4	5	6	7	8

N. B.—In cases of prosecutions under Section 18, columns 3 and 7 will be blank, and the heading of column 6 will be amount of fine.

FORM 12.

Register of deductions made from the Pay of Servants of Government under Section 23 *of Act IX of* 1868.

Name of Government Servant.	Office, Employment or Commission.	Amount of Tax deducted.						
		From Pay for May.	From Pay for June.	From Pay for July.	Similar column for each subsequent month.	Total.	Refunds.	Remarks.
1	2	3	4	5	6 to 14	15	16	17

FORM 13.

Register of Assessments on Servants of Companies under Section 24 of Act IX of 1868.

Company or body.	Names of Servants with nature of employ.	Amount of salary for May 1868.	Amount of deduction.	Similar columns for each month in the year.	Refunds.	Remarks.
1	2	3	4	5 to 26	27	28

FORM 14.

Quarterly Return of Assessments made under Schedule A of Act IX of 1868, on persons or firms.

Class.	Number of Assessments made since the 1st of May 1868.				Tax assessed.				
	At full rate.	At ¾ rate.	At ½ rate.	At ¼ rate.	Demand.	Realizations.	Balance.	Discount.	Refunds.
1	2	3	4	5	6	7	8	9	10
Class I.									
Class II.									
&c. &c. &c.									
TOTAL									

FORM 15.

Quarterly Return of Assessments made under Section 22 of Act IX of 1868 on Companies.

Mode of Assessment.	Number of Companies assessed since 1st May 1868.	Number of Branches or Agencies.	Demand.	Realizations.	Balance.
1	2	3	4	5	6
On 1 branch or agency					
On 2 branches or agencies					
On 3 or 4 branches or agencies					
On 5 to 8 ,, ,,					
On 8 to 20 ,, ,,					
On more than 20 branches or agencies					
Whose dividend was less than Rs. 500.					
,, ,, equal to or exceeded Rs. 500, but was less than Rs. 1,000					
,, ,, ,, ,, ,, 1,000 ,, 2,500					
,, ,, ,, ,, ,, 2,500 ,, 5,000					
,, ,, ,, ,, ,, 5,000 ,, 10,000					
,, ,, ,, ,, ,, 10,000 ,, 25,000					
,, ,, ,, ,, ,, 25,000 ,, 50,000					
,, ,, ,, ,, ,, 50,000 ,, 1,00,000					
,, ,, ,, ,, ,, 1,00,000 ,, 2,00,000					
,, ,, ,, ,, ,, 2,00,000 ,, 4,00,000					
,, ,, ,, ,, ,, 4,00,000 ,,					
Total...					

FORM 16.

Quarterly Return of Assessments made under Section 23 of Act IX of 1868 on Government Officials.

Class.	Number assessed since 1st May 1868.	Amount of assessment.	Refunds.	
1	2	3	4	
Assessed on salaries equal to or exceeding Rs. 1,000 per annum, but less than Rs. 2,500				
" " " " " " " 2,500 " " " " " 5,000				
" " " " " " " 5,000 " " " " " 10,000				
" " " " " " " 10,000 " " " " " 20,000				
" " " " " " " 25,000 " " " " " 50,000				
" " " " " " " 50,000 " " " " " 1,00,000				
" " " " " " " 1,00,000 " " " " " 2,00,000				
" " " " " " " 2,00,000 " " " " " 4,00,000				
" " " " " " " 4,00,000 " " " " "				
Total...				

FORM 17.

Quarterly Return of Assessments made under Section 24 of Act IX of 1868 on Servants of Companies.

Same details as in Form 16.

FORM 18.

Annual Return shewing details of Assessments made under Schedule A of Act IX of 1868, on different Professions and Trades.

Profession or Trade.	No. in Class 1.	No. in Class 2.	And so on to Class 10.	Total.
I. Professions—				
a. Religion				
b. Education and Science				
c. Fine Arts...				
d. Law				
e. Medicine...				
f. Engineering				
II. Employments—				
a. Clerks, Bailiffs, Shopmen (salaried)				
b. Servants (domestic)				
c. Ditto (jobbed)				
d. Artizans (not keeping shops for the sale of manufactured articles)... ...				
III. Commerce—				
a. Agents				
b. Bankers and money-dealers				
c. Merchants (not manufacturers)				
1. General				
2. Piece goods				
3. Grain				
4. Salt				
5. Others				
d. Traders in				
1. Woven fabrics and dress				
2. Building materials and furniture				
3. Metals				
4. Food				
5. Salt...				
6. Spirits, Drugs, and Tobacco				
7. Fuel				
8. Animal and vegetable substances (not food)				
9. Books and Stationery				
10. Miscellaneous				
e. Carriers				
f. Dealers in Animals...				
g. Manufacturers (wholesale) of				
1. Cotton goods...				
2. Woollen do.				
3. Jute, Flax, and Hemp...				
4. Silk...				
5. Indigo				
6. Sugar				
7. Tea...				
8. Metals and Machinery				
9. Others				
Total ...				

Returned to Customs Department

No. 103. ORDER THEREON, 5th May, 1868, No. 1,232.

Miscellaneous.

1. Ordered that the above Resolution and Forms be forwarded to the Board of Revenue for information and guidance, and for communication to all Collectors.

2. The Board will report, with as little delay as possible, what establishment they consider necessary in the Presidency Town and in the Districts for carrying out the Licensing tax, and what, if any, special rules for the recovery of the tax by Revenue process, other than those already in force regarding Land Revenue arrears, need to be laid down.

3. Under the provisions of Section 31, Act IX of 1868, the Government resolve to appoint all Divisional Officers, as Sub-Collectors, Head Assistant, Assistant and Deputy Collectors in independent Revenue charge, or in charge of the Treasury Department, to exercise and perform within their respective charges or stations all the powers and duties conferred and imposed by the Act on Collectors of Land Revenue, excepting the power to institute prosecutions under the Act, and similarly to vest all Collectors with the powers of Commissioners of Revenue for the purpose of hearing appeals from orders passed by their subordinates on petitions of objection to assessments, and the Board of Revenue with like powers in regard to assessments made by Collectors.

4. The Government also resolve to invest all Tahsildars with the powers of a Collector of Land Revenue under the Act, for the purpose of making assessments and collecting the tax within the limits prescribed as regards arrears of Land Revenue, and all Divisional Officers with the powers of a Commissioner of Revenue to receive and decide appeals from such assessments made by Tahsildars of the talooks included in their respective divisions. Officers vested with appellate powers should be chary of exercising their power of making original assessments, so as to secure to the people every facility for getting their appeals heard.

5. The power to institute prosecutions under the Act will be restricted to Collectors of Districts and Sub-Collectors, but it will be open to the Board of Revenue to recommend the extension of this power to any other Officer or class of Officers.

6. The Board will instruct Collectors of Districts to cause the immediate preparation and publication of the Lists and Notifications of persons liable to the tax, according to Sections 12 and 13 of the Act, and Form 2 prescribed by the Government of India, and will draw their attention to the several Registers and quarterly and annual returns required to be kept and made by the same instructions.

7. With the annual return for the whole Presidency, the Board will submit a general report on the administration of the Act.

8. They will, without delay, submit their opinion to Government as to the necessity of any further rules on the subject of the tax.

9. Ordered that copy of the foregoing be communicated to the Military and Public Works Departments, with the Resolution of the Supreme Government.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue,
„ the Accountant General.
„ the Examiner of Claims.
„ the Military Department.
„ the Public Works Department.

Exd. S. T. Augustin.

Revenue Department.

Notification. —

Under the authority vested in him by Section 31 Act of 1868, for Licensing Trades and Professions, His Excellency the Governor in Council is pleased to appoint all Sub Collrs, Asst Collrs, Assistants, and Deputy Collectors in independent revenue charge, or in charge of the Treasury Depts, to exercise and perform, within their respective charges or stations, all the powers and duties conferred and imposed by the Act and rules of Land Revenue, save as to the authority to institute prosecutions, which will be exercised by Collectors and Assistant Collectors and Assistant Collectors of Land Revenue with the powers of a Commissioner of

of Revenue under the Act, for the purpose of trying objections to assessments made by their subordinates, under the above powers. — The Board of Revenue will exercise the powers vested by the Act in Commissioners of Revenue, in regard to assessments originally made by the Collrs of Land Revenue. —

RD

12th/1202.

Pro: of the Madras Govt.
Under date the 5th May/68.
Read the following
Pro: of the Govt. of
India. —

Forwarding Resolution from the Govt. of India prescribing Rules under Sec: 35 of Act IX of 1868. (License Act) } H. C. 20th April/68 No 2464

Ordered, that the above Resolution and Forms be forwarded to the Bd of Rev: for information and guidance and for communication to all Collectors. —

The Board and Collrs

report with reasons of delay as soon the Estates they consider necessary

Land Rev. under the Act for the purpose of making assessments and collecting the tax within the limits prescribed as regards arrears of Land Revenue and all Divisional officers with the powers of a Commr. of Rev. to receive and decide appeals from such assessts. made by Tahsildars of the taluks included in their respective divisions. —

Officers entitled to appellate powers should be clear of exercising their power of making original assessments. So as to ensure to the people every facility for getting their appeals heard.

The power to institute prosecutions under the Act will be restricted to Collrs. of Districts and Sub-Collrs. but it will be open to the Bd.

of Rev. to recommend the extension of this power to any other officer or class of officers.

The Bd. will instruct Collrs. of Districts to cause the immediate preparation and publication of the lists and notifications of persons liable to the tax according to sections 12 & 13 of the Act and Form 2 prescribed by the Govt. of India, and will draw their attention to the several Registers and quarterly and annual returns required to be kept and made by the same instructions. —

With

With the annual returns for the whole Presidency the Bd. will submit a general report on the administration of the Act.—

They will without delay, submit their opinion to Govt. as to the necessity for any further rules on the subject of the tax.—

Ordered that copy of the foregoing be communicated to the Milty & P. W. Depts. with the Resolution of the Supreme Govt.—

LB

Bd of Rev Despch
Acct Genl
Bd of Examiners
Milty Dept
P. W. Dept
Tabell

350/10

102-103

Revenue 1868 Deptt
Pro of Govt for May

No 232

Pro of the Madras Govt
Dy 5 May 1868.

Further Cons 3507 of 68-

From the Bd of Revenue
No 28 Feby 1870 Cons. 707.

2 Dis Cons

No 102-103.