M.R.O. 1—29,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1943	Press ~~Mis.~~
239-240- Dated	13-7-	N. 1868

Not to be folded or roughly handled

No. 239. Read the following Proceedings of the Board of Revenue, dated 22nd June 1868, No. 4,607.

Read the following letter from the Acting Collector of Madras, to the Acting Secretary to the Board of Revenue, dated Sydapet, 18th May 1868, No. 152 :—

1. With reference to Board's Proceedings of the 6th August 1867, No. 5,044, and paragraph 7 of the 21st March 1866, No. 1,997, I have the honor to transmit two Statements, the one shewing the irrecoverable arrears of Income Tax in the Presidency Town, and the other shewing the similar particulars for the various talooks in the district.

2. It will be observed that the total irrecoverable arrears in the Presidency Town, at the date of Mr. Fane's last report, was Rupees 4,969-15-9,* of which Rupees 437-7-8 have been collected, leaving a balance of Rupees 4,532-8-1 ; of this latter sum bills to the extent of Rupees 537-15-0 were held in abeyance under the orders of the Commissioners, on the ground of errors in the original assessment, and are therefore irrecoverable. To this the Deputy Collector adds the remainder of the outstanding arrears, Rupees 3,994-9-1, and states that the whole of the latter sum is irrecoverable, and that there is no possible way of recovering it. He, therefore, recommends that both the items, Rupees 4,532-8-1, should be written off the accounts.

* This is incorrectly given in the Board's Proceedings of the 19th July as Rupees 4,862-7-10.

3. Considering the length of time that has elapsed since the Income Tax Act ceased to be in force, and the great difficulty at this distance of time of tracing out the defaulters, I beg to endorse the Deputy Collector's recommendation, more especially as he assures me that he has spared no exertion or pains in realizing all that could be realized.

4. The outstanding arrears in the various talooks of the district, up to the end of April last, amount to Rupees 711-3-7. They amounted at the date of the Board's Annual Report to Government, in March 1866, to Rupees 1,769, of which Rupees 1,054-2-8 have been since collected, leaving, as stated above, a balance of Rupees 711-3-7. The Tahsildars in whose talooks the above balance is outstanding say, that it is due partly from people who have either deserted their former place of residence, and whose whereabout is not known, or from those who are indigent, having no means whatever to pay it, or from those who have been taxed twice over by mistake.

5. Under these circumstances, I beg to recommend that the whole of the arrears of Income Tax in the Presidency town and the talook, amounting in the aggregate to Rupees 5,243-11-8, as shewn in the margin, may be written off the accounts.

	Rs.	A.	P.
Madras Town.....	4,532	8	1
Do. District.....	711	3	7
	5,243	11	8

Statement shewing the Collection and Balance of Income Tax for the Town of Madras, from 1st December 1866 *to 30th April* 1868.

	RS. A. P.	RS. A. P.
Irrecoverable balance, as per Statement forwarded to Board by Mr. Fane, with his letter dated 15th April 1867, No. 84...	41,433 5 3	
Amount then supposed to be recoverable...	4,969 15 9	46,403 5 0
Amount written off the account, as per sanction of Government in their Proceedings of the 1st August 1867, No. 1,764 ...	... ...	41,433 5 3
Balance...	... ...	4,969 15 9
Deduct amount since collected...	... ...	437 7 8
Balance...	... ...	4,532 8 1
Amount ordered by Commissioners to be set aside for cancellation...	... ...	537 15 0
Amount irrecoverable...	... ...	3,994 9 1
1861-62...	1 10 10	... ...
1862-63...	1,803 9 0	... ...
1863-64...	875 2 9	... ...
1864-65...	1,314 2 6	... ...
	3,994 9 1	... ...

Statement shewing the amount of Income Tax irrecoverable for Madras District up to the end of the 30th April 1868.

Talooks.	Amount due from people who have deserted the village leaving any property.	Amount of bills erroneously issued to people not liable to any tax.	Double assessment.	Total.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chingleput...	5 0 0	... ...	... ...	5 0 0
Ponnari	121 8 1	... ...	... ...	121 8 1
Sydapet	117 8 6	24 6 0	28 9 0	170 7 6
Cunche	57 15 0	198 0 0	... ...	255 15 0
Trivellore	94 2 0	60 0 0	4 3 0	158 5 0
Total...	396 1 7	252 6 0	32 12 0	*711 3 7

* Particulars of balance.

1860-61...	38 1 0
1861-62...	58 1 0
1862-63...	33 0 0
1863-64...	338 1 1
1864-65...	244 0 6
	711 3 7

SYDAPET,
18*th May* 1868.

(Signed) G. THORNHILL,
Acting Collector.

Proceedings of the Madras Government, Revenue Department,
13th July 1868.

In the foregoing letter the Acting Collector reports that the sum of Rupees 5,243-11-8, outstanding under Income Tax against his district in the Presidency Town and talooks, is irrecoverable, there being no prospect of any portion of the amount being realized, and requests that he may be permitted to write off his accounts the same. Under the circumstances stated by him, the Board are of opinion that there is no use of retaining this in the accounts any longer, and they accordingly resolve to recommend to Government that the Collector be authorized to expunge from his accounts the old Income Tax arrears, aggregating to Rupees 5,243-11-8.

No. 240. ORDER THEREON, 13th July 1868, No. 1943.

Miscellaneous. Sanctioned.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

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

Exd. S. T. Augustin.

Pers 1868. Department.
Proc: of Govt for July
No. 2237.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 22nd June 1868.

No. 4,607.

Submitting letter from Collector of Madras with recommendation that he be authorized to expunge from his account the old income Tax arrears, aggregating to Rupees 5243-11-8.

ing under Income-tax Act against the
being no prospect of any portion of the amount being realized, and requests that he may be permitted to write off his accounts the same. Under the circumstances stated by him, the Board are of opinion that there is no use of retaining this in the accounts any longer, and they accordingly resolve to recommend to Government that the Collector be authorized to expunge from his accounts the old Income-tax arrears, aggregating to Rupees 5,243-11-8.

(True Copies and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Acting Collector of Madras.

Exd. J. Wright.

ENCLOSURE No. 2.

Statement showing the amount of Income-tax irrecoverable for Madras district up to the end of the 30th April 1868.

Talooks.	Amount due from people who have deserted the village without leaving any property.	Amount of bills erroneously issued to people not liable to any tax.	Double assessment.	Total.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chingleput...	5 0 0	... ...	... ...	5 0 0
Ponnari	121 8 1	... ...	... ...	121 8 1
Sydapet	117 8 6	24 6 0	28 9 0	170 7 6
Cunche	57 15 0	198 0 0	... ...	255 15 0
Trivellore	94 2 0	60 0 0	4 3 0	158 5 0
Total...	396 1 7	252 6 0	32 12 0	*711 3 7

* Particulars of balance

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1863-64...	338 1 1
1864-65...	244 0 6
	711 3 7

SYDAPET,
18th May 1868.

(Signed) G. THORNHILL,
Acting Collector.

In the foregoing letter the Acting Coll... rts that the sum of Rupees 5,243-11-8, outstand-

No. 4,607.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd June 1868.

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15/7/68