M.R.O. 1—50,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2207 Press / Mis.

301-302 Dated 19 — 8 — 19 1868.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 19th August 1868.

No. 301. Read the following Proceedings of the Board of Revenue, dated 3rd August 1868, No. 5,620:—

Read the following letter from the Acting Collector of Madras, to the Acting Secretary to the Board of Revenue, dated Sydapet, 4th July 1868, No. 226.

1. I have the honor to forward copy of a letter received from Mr. Winscom, dated 19th June, No. 14, requesting me to obtain sanction of Government authorizing him to accept half-yearly payments of License Tax from persons assessed in the ninth and tenth classes as well as in the higher ones.

2. As I concur with Mr. Winscom in the reasons given for the extension of this indulgence, I request the Board will be pleased, should they have no objection, to obtain the sanction of Government accordingly.

From J. C. WINSCOM, Esq., Collector of Licenses, to the Acting Collector of Madras, dated 19th June 1868, No. 14.

1. I have the honor to request an opinion as to whether it may be considered permissible for me (when I think it expedient) to accept half-yearly payments of License Tax, under Act No. IX. of 1868, from persons assessed in the ninth and tenth classes as well as in the higher ones, and if it is not permissible, whether the Government would be willing to grant me the power.

2. Section No. 25, the only one which refers to this point, gives the right of paying by instalments only to those who have to pay Rupees 40 and upwards, that is to say, to the first eight classes; but I see nothing in it to prevent my permitting others, as a favor, to do the same when there appears good reason for it. It is a matter, however, on which there ought not to be any doubt, as otherwise there might be legal difficulties in afterwards recovering the second instalment.

3. I believe such a concession would be a great boon to the poorer classes, and facilitate the collection of the tax, for though it would cause two payments instead of one, yet there would generally be much less difficulty in obtaining them. It would be particularly a great relief to the East Indian Clerks employed in the Agency Houses and Shops who do not enjoy the advantage of paying one per cent. per mensem on their salaries as is done by Government and Joint Stock Companies' servants. In most cases these people are very poor, and cannot pay at once the demand of Rs. 16 without considerable privation and difficulty, but it would be much easier for them to pay Rs. 8 every six months.

Submitted to Government, with the Board's recommendation that, under the circumstances stated, Mr. Winscom be authorized to accept half-yearly payments of License Tax from persons assessed in the ninth and tenth classes as well as in the higher ones. It will be a source of great convenience to the poor people, and the Board can see no objection for granting this indulgence.

No. 302. ORDER THEREON, 19th August 1868, No. 2,207.

Miscellaneous.

The Government do not consider that the law permits the arrangement proposed by Mr. Winscom and recommended by the Board of Revenue, they are therefore unable to sanction it.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

Rs 2621 for orders 2P

I dont think the Govt have the power to accede to the Bds recommendation. Clause 25 of Act IX of 60 makes all licence tax payable on 1st of May, but provides for monthly deductions in certain cases, and for two instalments when the tax exceeds Rs40

RVS.

Jaipur NOG

3.

REVENUE DEPARTMENT.

No. 2621

From Proceedings of the Board of Revenue

Dated 3rd August 1868.

FOR ORDERS.

A Division of sums due for license
tax which are below 40 Rs., will create a
double quantity of work for the collecting
agency and a double set, instead of a single
set of entries in the license tax accounts.
When the law stopped short in Section
25, at 40 Rs., as the limit beyond which
proceedings in division, we are still
bound to believe that some good cause
appeared for prescribing a limit.—
I doubt consider that the law permits
the arrangement we mentioned in
paras 2 and 3 and sanction
14 aug 68.

8521

Ch Auff Gen. R 16

5p

8v 2237

8vo

The Govt do not consider that the Laws permit the arrangement proposed by W. Wemyss and recommended by the Board of Revenue, they are therefore unable to sanction it

WOM

R.T.S
19th August 1866.

14 Copies Letter B of Rec'd Despatch 20