M.R.G. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2810 Press
~~Mis.~~

121-133

Dated 10th November 1868

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 10th November 1868.

Read the following papers:—

No. 131. From the Under Secretary to the Government of India, Financial Department, to the Secretary to the Government of Madras, dated Simla, 25th June 1868, No. 495.

1. I am desired to acknowledge the receipt of your letter, No. 1,320, dated the 12th ultimo, forwarding, for the confirmation of the Government of India, the Proceedings of His Excellency the Governor in Council, sanctioning an establishment for carrying out the provisions of Act IX of 1868 in the Town of Madras, at a cost of Rupees 1,242 per mensem, for a period of six months.

2. It appears that, for the year 1867-68, the reported cost up to the end of January 1868 for carrying out the provisions of the License Tax Acts was Rupees 12,741,* and this cost was sanctioned under the Orders of the Government of India, No. 2,791, dated 26th September 1867. From the enclosure of your letter under reply, it would appear that the establishment then sanctioned was kept up until the end of April, a reduction, however, having been made to the extent of Rupees 139 per mensem from the 1st March. If the office-rent and contingencies continued on the same scale as before, the total charges for the year would be brought up to Rupees 17,011.†

* *Vide* the Orders of the Government of Fort St. George, dated 21st August, No. 1,958.

† Previous charges ... ... Rs. 12,741
Establishment for February 1,431
Do. for March and April ... 2,584
Office rent and contingencies for 3 months 255
Total ... 17,011
of which Rupees 16,170 is the cost of establishment, and Rupees 841 contingencies and office rent.

3. The charges incurred for the Town of Calcutta, exclusive of contingencies during the same period, were Rupees 7,800.‡ The number of assessments made in Calcutta up to the end of February 1868 was 21,650, the amount of tax imposed Rs. 3,96,560. The number of assessments in the Town of Madras to the end of March was 6,216, the amount of tax Rupees 46,794. Thus it seems that the cost of establishment in the Town of Madras was over thirty-four per cent. of the tax, while in Calcutta it was less than two per cent.

‡ Extra allowance to Collector of
Calcutta ... ... Rs. 250 per mensem.
Assistant ... ... ,, 200 do.
Establishment ... ... ,, 200
650
For 12 months total Rs. 7,800

4. Before, therefore, confirming the sanction of the Government of Madras to an establishment for the present year, which is on nearly as high a scale as that of last year, and is still nearly double that of Calcutta, the Governor General in Council would be glad if His Excellency the Governor of Madras in Council would be good enough to reconsider the question with reference to the above remarks. It will be seen that one great cause of the difference of cost in Calcutta and Madras is, that the work of the Collector is in Calcutta carried on by an officer of Government, in addition to his own duties, on the small extra allowance of Rupees 250 per mensem, while in Madras a special officer on Rupees 800 per mensem is entertained. Seeing that there are estimated to be but little more than 3,000 assessments to be

made, I am directed to inquire whether, in the opinion of His Excellency in Council, it would not be possible to adopt the Calcutta plan, and to appoint some officer of Government to be Collector under Act IX of 1868, with a fair additional allowance for the extra work entailed on him.

5. I am also directed to request, that you will refer me to the orders under which the establishment sanctioned by the Government of India up to the end of January 1868, was continued to the end of April, as they cannot be traced in this office.

Referred to the Board of Revenue for early report.

(Signed) W. HUDLESTON,
Secretary to Government.

7*th July* 1868.

No. 132. Proceedings of the Board of Revenue, dated 7th September 1868, No. 6,344.

Read the following letter from the Acting Collector of Madras, to the Acting Secretary to the Board of Revenue, dated Sydapet, 10th August 1868, No. 258.

1. With reference to the Board's Proceedings, No. 5,362, dated 22nd July 1868, calling on me to state if I can suggest any plan for performing the duties of License Tax Collector in a more economical manner than that now prevailing, I have the honor to make the following proposition:—

2. The Secretary to Government of India states that, in Calcutta, the duties are performed by the Collector of Calcutta, to whom an additional salary is paid on that account.

3. There can be no doubt, that if the separate office of License Tax Collector be abolished, the Deputy Collector of Madras is the Officer upon whom the duties of that office would naturally devolve. He collects all other Imperial taxes in Madras, and if the office of License Tax Collector were amalgamated with his, a considerable reduction might be made in the Office Establishment of the former, which would not otherwise be possible.

4. When the License Tax was first imposed, it was, I believe, contemplated to annex the duties to the Deputy Collector's office. The Deputy Collector, however, objected on the ground, that, being a Native, he would have difficulty in dealing with the European members of the mercantile community, and the result was the appointment of a special officer.

5. The same objection exists now to a certain degree, and I think if the offices are amalgamated, it would be desirable to make a change in the holder of the office.

6. Fortunately, the means exist for accomplishing this without difficulty by the transfer of Mr. Richardson from the Treasury of this district to the Madras Office, and by bringing Rungasawmy Iyengar to the Treasury.

7. The former, as the Board are aware, possesses admirable qualifications for the office of Deputy Collector of Madras, as well for that of License Tax Collector, and although the double work will be very heavy, Mr. Richardson is quite willing

to undertake the duties in consideration of the additional salary which I propose should be paid to him, and I have not the smallest doubt that he will fulfil the duties to the complete satisfaction of the Government.

8. Rungasawmy Iyengar would, I think, experience difficulty in dealing with the European merchants in the License Tax Department, and at his time of life, and after upwards of thirty years' service, it would be more appropriate to reduce his labors than to add to them. I may add that by joining the Treasury he would gain an increase on his present pay of 75 Rupees monthly as District Registrar.

9. I beg to annex a Statement shewing the present and proposed scale of establishment.

10. In conclusion I must not omit to bring the claims of Mr. Winscom, License Tax Collector, to the notice of the Board. Mr. Winscom has been connected with the Madras District in the Income Tax and License Tax Departments for seven years, and by this arrangement will be entirely thrown out of employment. His management of the License Tax Department has been very successful, and it is owing to the good working order into which he has brought it that the large reduction now proposed is possible.

11. It should also be noted here that the figures given by the Secretary to Government of India appear to be entirely erroneous. The actual collections up to March were 74,106 instead of 46,794, as given in his letter, and the charges for the same time 15,618 instead of 17,011. The per-centage, therefore, would be 21 instead of 34, and this would be reduced next year. The demand will not be less than one lac for the current year.

Statement shewing the present and proposed scale of establishment of the License Tax Office, Town of Madras.

Present Establishment.					Proposed Establishment.				
No.	Designation of Office.	Salary.			No.	Designation of Office.	Salary.		
		Rs.	A.	P.			Rs.	A.	P.
1	Native Assistant...	200	0	0	1	Head Clerk.....	100	0	0
2	Head Clerk...	50	0	0	2	Inspector.....	30	0	0
3	Inspector...	30	0	0	3	Notice Writer.....	20	0	0
4	Shroff.....	20	0	0	4	Conicopillay	15	0	0
5	Notice Writer.....	20	0	0	5	Do.	15	0	0
6	Do.	20	0	0		Six Peons, at 7 Rs. each ...	42	0	0
7	Conicopillay	15	0	0					
8	Do.	15	0	0			222	0	0
9	Do.	15	0	0		Addition to Deputy Collector's salary	250	0	0
10	Do.	15	0	0		Contingencies.....	10	0	0
	Six Peons, at 7 Rs. each...	42	0	0					
		442	0	0		Total...	482	0	0
	Collector's salary	800	0	0					
	House-rent...	75	0	0					
	Total...	1,317	0	0					

Sydapet,
10*th August* 1868.

(Signed) G. THORNHILL,
Acting Collector.

THE Government of India, in letter of their Under Secretary, dated 25th June 1868, No. 495, communicated with the Order of Government, dated 7th July 1868, having demurred to the License Tax Establishment sanctioned by the Local Government for the Town of Madras for the present year on the ground that the expense is excessive in comparison with the revenue and with the expense incurred in Calcutta, and having inquired if it would not be possible to adopt here the Calcutta plan of intrusting the work to some Officer of Government permitting him to draw an extra allowance, the Acting Collector of Madras was requested, in Board's Proceedings, dated 22nd July 1868, No. 5,362, to state whether he could suggest any more economical mode of providing for the assessment of the License Tax and the letter recorded above is his reply.

2. The Board observe that the figures quoted by the Government of India are incorrect. Taking the assessments and charges up to March last, they shew that the latter bear the proportion to the former of twenty-one per cent., as shewn in the margin, and not thirty-four per cent. as calculated by the Government of India. The assessment on 6,216 persons under Schedule A. amounts to Rupees 76,794, and not Rupees 46,794 given in paragraph 3 of the letter from the Supreme Government, which seems to be a clerical error. The correct amount including realizations under Schedule B. is Rupees 74,106 exclusive of refunds. The fairer way, however, is to take the receipts and charges of an entire year. The Board have ascertained that the income of the current year will not be less than Rupees 1,20,00, and the charges, therefore, will be only thirteen per cent.

	RS.
Assessment from May 1867 to March 1868	74,106
Cost of Establishment from do. to do....	15,619
Proportion of Charges to the Assessment	21·07

3. As to the second point, the difference is owing almost entirely to the employment of a special officer in Madras, while in Calcutta the work is intrusted to the Collector with a small additional allowance. The Board have no means of knowing what the duties of the Collector of Calcutta are. But certainly the Collector of Madras cannot undertake the management of the License Tax in Madras in addition to the Ryotwary collections over a semi-circle of fifty miles radius, and the Magisterial administration of the same area, (exclusive of the Presidency Town.) Until Fusly 1269 or 1859-60, the town of Madras formed a separate Collectorate. In that year it was amalgamated with the Chingleput district, the local executive duties in the town being intrusted to a Deputy Collector. The new district has no Head Assistant; its revenue from all sources amounts to about fifty-four lacs of Rupees. The Deputy Collector of Madras has charge of Abkarry, Quit-rent, and Stamp Departments, and performs a variety of other miscellaneous duties. The Abkarry revenue in Fusly 1276 amounted to Rupees 9,50,000, and requires close personal superintendence. The quit-rents amounted to Rupees 70,000, and, from the character of the population, this source of revenue is always difficult to realize. The Stamp collections were Rupees 1,38,000. The Board are confident that the Deputy Collector has quite as much work on his hands as he can properly attend to, and the addition of the collections of the License Tax to his present duties, would, the Board apprehend, overwhelm him.

Proceedings of the Madras Government, Revenue Department,
10th November 1868.

4. Taking the nature of the tax and the classes from whom it has to be levied in Madras, the Board consider the employment of a special officer an absolute necessity.

5. Mr. Thornhill not only proposes to saddle the Deputy Collector with this additional duty, but also to reduce the Special Establishment by one-half, so that the Deputy Collector, while having his work largely increased, would have the means of performing them diminished by a moiety.

6. At the same time the Board think some reduction in the establishment might now be effected, and, with the information and experience now attained, possibly the establishment mentioned by Mr. Thornhill might suffice; but, on this point, the Board would wish to consult the License Tax Collector. If the establishment proposed by Mr. Thornhill were sufficient, the charges would amount to about nine per cent. on the revenue, and, taking all the circumstances into consideration, the Board think this is moderate.

7. The salary of the special officer was fixed at its present rate in consideration of the peculiar character and the temporary nature of the appointment.

No. 133. ORDER THEREON, 10th November 1868, No. 2,810.

Miscellaneous.

1. Resolved that the Government of India be informed that they would seem to have over-estimated the cost of collecting the License Tax in the Town of Madras during the past year, and that it is expected to be reduced to thirteen or perhaps to nine per cent. on the collections during the current year.

2. On full consideration of the arguments advanced by the Board of Revenue in their Proceedings above recorded, the Governor in Council is of opinion that the arrangement proposed by the Acting Collector of the Madras District, under which the duties of Collector of the License Tax will be discharged by the Deputy Collector of Madras, in addition to his other duties, with the aid of a portion of the establishment now employed under Mr. Winscom, is that best adapted to meet the requirements of the case with a due regard to economy. In the event of the tax imposed under Act IX of 1868 being continued, this arrangement will be carried into effect from the commencement of the ensuing official year, or from an earlier date if Mr. Winscom can in the meantime be provided with other employment. The present Deputy Collector, V. Rungasawmy Iyer, will then, as recommended by Mr. Thornhill, be placed in charge of the Treasury at Sydapett, and Mr. H. Richardson, now in charge of the Treasury, will take charge of the Madras Office, and in his capacity of Collector of License Tax will draw an additional salary of Rupees 250 per mensem.

3. The Board will report with as little delay as possible what additions, if any, are in their opinion necessary to the office establishment proposed by the Acting

Proceedings of the Madras Government, Revenue Department,
10th November 1868.

Collector. Pending the Board's report on this point, and until further orders, the salaries of Mr. Winscom and of the present office establishment will be passed at the rates hitherto drawn.

(True Extract.)

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

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

Exd. S. T. Augustin.

Govt. of {1868} Madras

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated November, 10th.

Read.

G. O., 10th November 1868, No. 2,810.

Nos. 131-133.

NOVEMBER.

License Tax Establishment in the Town of Madras.—Passing orders with reference to its future economical working, and pending the receipt of the Board's report on the additions to the proposed establishment the salary of the present establishment ordered to be passed at the rates hitherto drawn.

No. 495.

To

The Secretary to Government of

Madras.

Judl. Departt. Sir,

I am desired to acknowledge the receipt of your letter No. 1320 dated the 12th Ultimo, forwarding for the confirmation of the Govt of India, the proceedings of His Excellency the Governor in Council, sanctioning an Establishment for carrying out the provisions of Act IX of 1868 in the town of Madras, at a cost of Rs. 1242 per mensem for a period of 6 months.

2. It appears that for the year 1867/68 the reported cost up to the end of January 1868 for carrying out the provisions of the License Tax Acts was Rs. 12741*, and this cost was sanctioned under the orders of the Govt of India c. No. 2791 dated 26th Septr 1867. From the Enclosure of your letter under reply, it would appear, that the Establishment then sanctioned was kept up until the end of April, a reduction however having been made to the extent of Rs 139 per mensem from the 1st March. If the Office rent and Contingencies continued on the same scale as before, the total Charges for the year would be brought up to Rupees 17011.—

* vide the Orders of the Govt of Fort St. George Dy 2nd Augt c. No. 1958

	Rs.
Previous charges	12741
Estabt for Febry	1431
Do for March & April	2584
Office rent and Contingencies for 3 mos	255
Total Rs.	17011

of which Rs 16170 is the cost of Estabt & Rs 841 Contingencies & Office rent.

3 The charges incurred for the town of Calcutta, exclusive of Contingencies during the same period were Rs. 7800. The number of Assessments made in Calcutta up to the end of February 1868 was 21.650, the amount of tax imposed Rs 396.560 The number of Assessments in the town of Madras to the end of March was 6216 the amount of tax Rs 46.794. Thus it seems that the cost of Establishment in the town of Madras was over 34 per cent of the tax, while in Calcutta it was less than 2 per cent.

4 Before therefore confirming the sanction of the Govt of Madras to an establishment for the present year, which is on nearly as high a scale as that of last year, and is still nearly double that of Calcutta, the Governor General in Council would be glad if His Excellency the Governor of Madras in Council would be good enough to reconsider the question with reference to the above remarks. It will be seen, that one great cause of the difference of cost in Calcutta and Madras is, that the work of the Collector is in Calcutta carried on by an Officer of Govt in addition to his own duties on the small extra allowance of Rs 250 per mensem, while in Madras a special Officer on Rs 800 per mensem is entertained. Seeing that there are estimated

+
Extra allowance to Collector of Calcutta Rs 250 p. m.
Assistant . . 200 do
Establt . . 200
650 for 12 months Total Rs 7800

What is their ordinary work? What are these?

6

Revenue Dept.

b

Memo for Orders
on No. 2922.

Undoubtedly, if the imposition of the Income Tax had been anticipated, or if it had been known that any direct taxation was in prospect for the Presidency town, the Districts of Madras and Chingleput would not have been amalgamated and the Collector of the Town would have become Special Commissioner of Income Tax in 1861, and in 1867, Collector of License Tax. The additions to his Office on either account need not have been heavy. As it turned out we were compelled for some years to employ a Special Commissioner of Income Tax on Rs 2,000 a month and during the last two years of the impost the work was done in a very perfunctory manner by honorary Commissioners. Again in 1867 a License Tax

tax establishment at an annual cost of about Rs 18,000 was established for the appeipment and collection of the License Tax.

It seems to me that the most satisfactory arrange=ment that could be made would be to place the town of Madras under the charge of the Sub Collector of the District. He could then manage without diffi=culty all the taxation of the town whether direct or indirect. The Abkarry Dept^t is one which needs much careful looking after and should not I think be left in charge of a Dy. Collector, and for many reasons it is advisable that a License Tax or Income Tax should be managed by an official of some posi=tion. The present charge would probably amount to nearly 15 lacs and this is too large for any Dy.

Collector

Collector.

The arrangement pro=posed would involve the appointment of a Head Asst to the Madras District for the Chingleput Range but the salary of the Town Dy. Collector would be saved. If the scheme does not meet with the approval of Govt. I see nothing for it but to adopt the Board's proposal and retain a Special License tax Officer and Establishment.

Taking the percentage on License Tax collections at the lowest rate calculated by the R. Board it seems to me impossible to argue that the rate is not very high. The duties discharged by the present Asst Collr Ramaswamy Iyengar, though they range over Rs 11,58,000 are in reality (in my opinion) not very onerous and ought to be easily managed by an officer who can be also often at the mofussil remaining at his work a whole period of time. I am not clear from any one observation of this officer that much is done here. Ramaswamy Iyengar has been a good public servant, his accurate knowledge of Court-rent liabilities & of Head Office convenience, Cent-per-Cent I think a sounder man with a little more Energy in him would find no

Mr Hall

Rev. Dept.

Proceedings of the Madras Government
Rec'd date the Oct. 1868.

Read the following Pro: of the Board of Revenue -

Submitting with Board's remarks letter from Coll: of Madras suggesting a plan for performance of duties of Receive Sayer Collector in a more economical manner than that now prevailing

(H. & J. Sept 68 No 6344)

Resolved that the Govt. of India be informed that they

~~are in error in supposing that the~~

cost of collecting the Receive Sayer in the Town of

? would seem to have overestimated

& difficulty in undertaking the extra work arising out of the act for Licenses, the work part of which has already been taken - to apoint the work to a Deputy Collector as proposed by Mr Thornhill, with an extra allowance of 250 Rs per mensem would be a punishing the arrangement, with that of prevails at Calcutta, although it may be true that we are officially in ignorance of the duties the Collector in Calcutta may have to perform - and as I view the question seems well calculated to answer the purpose in view -

I would therefore adopt it and direct that Rama Patamy Cuyan be elected to the Deputy Collectorship applied for -

The question as affecting Mr Thomson, noted in Mr Thornhill's para 10 of his letter does not concern the Govt: at present - it may hereafter be brought under consideration -

24 Septr 1868.

I am disposed to concur in the opinion of the Writers that the arrangement suggested by the Acting Collector should be adopted,

of Madras amounted to 24 per Cent of the collections during the past year, and that it is expected to be reduced to 19 or perhaps 69 per Cent during the current year.

The Govt: are disposed to think that the arrangement proposed by the Coll: of Madras will be the most convenient and economical which can be adopted should the Licence Tax be continued after the present year, but when the arrangements are once made and the lists prepared as will

and they accordingly resolve to direct that it shall be carried out

will have been done by Mr. Winscom the mere execution of the tax will not be an onerous duty. The Govt: have learnt that there is still a considerable amount of work to be done in the Licence Tax Office for the present year and they resolve accordingly to sanction the employment of Mr. Winscom and so much of his present establishment as the Bd. of Revenue may deem absolutely necessary until the

the close of the present official year.

The Board will be good enough ~~at February next to~~ bring forward the Collectors' proposals again giving particulars of the quantity of work likely to devolve upon the Dy Collrs in the Licence Dep[t]: & the amount of extra remuneration which he should receive in their opinion.

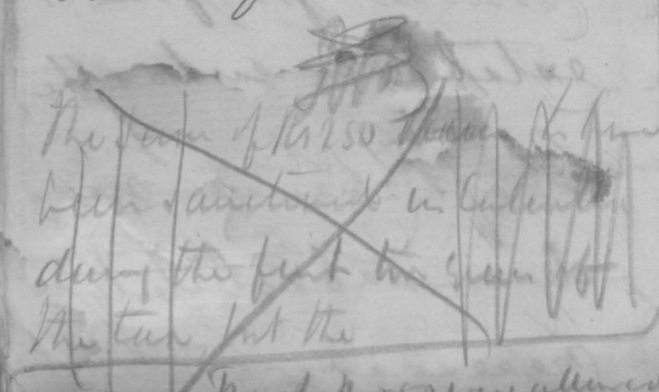
Or for any shorter period within which it may be possible to carry into effect the arrangement advantageous to above

Also come to what the Dy Collr should receive in their opinion, monthly, &c

Wrote it would be better to dispose of the matter at once, out of hand, & such seems the views of the Govt: pointing out the several other heads of charge, the Govt: should have to consider, & which ought properly to be published subsequently to the Report, with the Govt: orders thereon.

I should object to pass the Rule

28 Oct.



Most Rs 250 were allowed in Calcutta during the first two years of the Tax but the

I would direct the arrangements to come for consideration & report. — I should, however, be disposed to object to the Collectors' proposal to make over to the Dy Collectors the whole of the increased remuneration. Mr Wood can explain the reasons which induced the Govt: to adopt this course. Something else may occur to you.

I must dissent from the matter and for all without any further reference to the Board of Revenue and with any opinion I may entertain as to the arrangement which the Govt: have in view. If there is any imminent prospect of the Dissenters being provided with a permanent appointment as a Deputy Collector at a salary of Rs 500 or 600 for which duty he is very well qualified, I would defer passing orders until this arrangement can be made & then carry out the Collectors' proposal at once. If Rs 250 is to be given as an additional salary to the Deputy Collectors for the present year's work Rs 200 ought to be given.

J. P. A.

L.O.

Letter of Trans
Ex Collr

Revenue
Dept
Original

Recorded at page
ditd thereon

P. 2810. Rev: Dept:

Proceedings of the Madras Government
Under date the 10th Nov 1868.

Read the following
Pro: of the Board of
Revenue

Submitting with Board's remarks letter from Collr of Madras suggesting a plan for performance of duties of Receiver Ex. Collector in a more economical manner than that now prevailing (H.C. 7th Sept 68 No 6344)

W.O.
Issue - the alteration proposed by W.
Acctt Genl

1. Resolved that the Govt: of India be informed that they would seem to have overestimated the cost of collecting the Receiver Taxes in the

the Town of Marrox during the past year, and that it is expected to be reduced to 13 or perhaps to 9 per cent on the collections during the current year.

2 The Govt. are quite satisfied that the arrangement proposed by the Collr. of Madras will be the most convenient & economical which can be adopted, & that the Licence Tax be continued after the present year, for when the assessments are once made & the list

I do not like the 2nd & 3rd paragraphs of the proposed draft and propose that the following shall be substituted for them.

2. "The full consideration of the arguments advanced by the Board of Revenue in their proceedings above recorded, the Governor in Council is of opinion that the arrangement proposed by the Acting Collector of the Southern District under which the duties of Collector of the Licence Tax will be discharged by the Deputy Collector of Customs, in addition to his other duties, with the aid of

a portion of the establishment
now employed under the Division
is best best adapted to meet
the requirements of the case
with a due regard to economy.
In the event of the Bill proposed
under Act IX of 1868 being
continued, this arrangement
will be carried into effect
from the commencement of the
ensuing official year, or
from an earlier date if
the Division can in the mean time
be provided with other employment
for present Deputy Collector V.
Ramaswamy Iyer will then,
as recommended by the Board,
be placed in charge of the Training
at Cuddapah and the A. Richardson
now in charge of the Training, will
take the charge of the Customs Office
and in his capacity of Collector
of Licenses will draw an
additional salary of Rs 250
per mensem.

Ind Copy to the Board
14 Feb 1870
1. The Board of Revenue
2. The Accountant General
3. The Examiner of Accounts

13

The Board will report
with as little delay as
possible what establishments,
if any, are in their opinion
necessary to the effective
establishment proposed
by the Acting Collector.
Pending the Board's report
on this point, the salaries
of the Division and of
the present office establt.
will be passed at the
rates hitherto drawn.

+ and until further orders

I must sanction it will
however, the raising of
Rs 250 proposed by Mr
Bramhill - As Mr Richardson
will have charge of Rs 95
of Registration
& Assurances, I do not
consider that Rs 155 than

R 250 would be sufficient remuneration for the additional duties - At Calcutta the Collector has an Assistant at R 200 as the Licence Tax Office which will not be allowed here.

I would call the first of April twenty two months & would not put his increase of work which is not found - It is probably reasonable but we should object & throw a discredit servant altogether without giving him a few months notice.

To ask the Board as proposed in the second draft for a detailed statement of the duties of Income Tax Collector is a waste time to require the whole question, a course which I objected to in my remarks on the original draft.

5th Nov/68 A.J.A.

? would like to have

? sculptor work

I agree N.

I also agree

text prepared as will shortly have been done by Mr Lowsone the mere collection of the tax will not be an onerous duty and they accordingly resolve to direct that it shall be carried out - The Govern't however have learnt that there is still a considerable amount of work to be done in the Licence Tax Office for the present year, & they resolve accordingly to sanction the employment of

Revenue 1868 Dept.

No. 2810

Proceedings of the
Madras Government

Dated 10th November 1868.

Inland Cr.
Dec Main
Co Gds

Q9
Duties of Customs
Levy at Chas Town

B1 d135