

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2974	Press
<u>254-255</u>		Mis.
Dated	19 th November	1869

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
19th November 1869.*

No. 204. Read the following Proceedings of the Board of Revenue, dated 15th October 1869, No. 7,683 :—

Read the following Proceedings of the Madras Government, dated 2nd September 1869, No. 2,487, Revenue Department :—

ABSTRACT.—*Boatmen and Fishermen of Striharikotah.*—Letter from Collector of Nellore reporting on petition, complaining of the tax imposed upon them, communicated to Board of Revenue for remarks.

THE Board desire to offer the following remarks with regard to the tax imposed on the Striharikotah fishermen and boatmen under Act XXI. of 1867 and Act IX. of 1868.

2. The petitioners in the case are thirteen, and the Collector, in his letter

Peta Chellappa Setti.
Polam Chellappa Setti.
Kallukara Chengadu.

embodied in the above Order of Government, states that three of them, noted in the margin, were assessed at 10 rupees

each, and the rest at 4 rupees each, under Act XXI. of 1867. This shows that the three persons in question were assessed under Class V. of Schedule A., and the rest under Class VI.; the income of the former being computed at from 500 to 1,000 rupees, and of the latter at from 200 to 500 rupees. This difference in the rates of assessment appears to have been observed only with regard to the tax imposed under the Act of 1867; for the Collector states that under Act IX. of 1868 all these persons were indiscriminately assessed at 8 rupees, which, according to the Schedule A. appended to this Act, indicates that the income of one and all the fishermen was calculated at from 500 to 1,000 rupees. There is apparently no reason why the income of the majority of the fishermen, which, under the Act of 1867, was taken at less than 500 rupees, should have been taken, for the purposes of Act IX. of 1868, at greater than 500 rupees; and it may be remarked that, if the original estimate of the income of these fishermen had been adhered to, they would not have been liable to any assessment under the Act of 1868. As, however, the Collector furnishes no information as to the data on which the assessments under the two Acts were fixed, the Board are unable to pronounce decidedly upon their excessiveness, though there is *prima facie* ground for questioning the correctness of the assessments, considering that the proceedings of the Assessing Officer were inconsistent.

3. Sections 12, 13, and 14 of Act XXI. of 1867, as amended by Act XXIX. of 1867, and Sections 14, 15, and 16 of Act IX. of 1868, provide for the presentation of appeals against assessments originally made; but it does not appear that these provisions were availed of by the fishermen in proper time; and no reason has been shown for extending any exceptional consideration to their case. The

Polam Chellappa Setti.
Kalisetti Ramudu.
Ruppi Chelladu.

Collector, however, points out that the three persons noted in the margin own no boats whatever, and recommends

that the tax levied from them may be refunded. The Board think this reasonable, and accordingly support the Collector's recommendation. The refund amounts to Rupees 42.

4. With reference to paragraph 2 of the Order of Government under reply, the Board beg to observe that the Returns received in their Office from the several

*Proceedings of the Madras Government, Revenue Department,
19th November 1869.*

districts, do not furnish information as to the amount realized under the various heads embodied in Schedule A. of the Income-tax Act IX. of 1869. The information available shows only the total amount realized under the different parts of the Act; and this is embodied in the accompanying Statement, which exhibits the collections up to the end of August 1869.

STATEMENT showing the Collections of Income-tax up to the 31st August 1869, in the several districts of the Madras Presidency

Districts.	PART II. DEDUCTIONS FROM SALARIES		Part III. Assessment on Com- panies.	Part IV. Tax on all other in- comes and profits.	Extra re- venue, con- sisting of fines, etc.	Total.
	Of Public Servants.	Of servants of Com- panies.				
Ganjam	1,287	136	...	2,262	...	3,685
Vizagapatam	1,303	...	...	3,058	...	4,361
Godavery	1,203	...	...	13,131	...	14,337
Kistna	1,356	...	...	4,049	...	5,405
Nellore	930	43	...	13,278	...	14,271
Cuddapah	1,240	19	...	7,190	...	8,449
Bellary	1,175	...	...	15,957	...	17,132
Kurnool	1,120	7	...	14,671	...	15,798
Madras	1,500	5	...	85	...	1,590
Do. Town	...	6,340	5,482	40,235	39	52,096
North Arcot	1,211	2	...	82	...	1,295
South Arcot	1,040	...	...	333	...	1,378
Tanjore	3,021	685	...	7,480	...	11,186
Trichinopoly	836	5	...	4,149	...	4,990
Madura	...	...	...	...	...	6,863
Tinnevely	1,253	306	734	11,528	...	13,821
Coimbatore	1,080	17	...	8,947	...	9,744
Neilgherries	1,588	74	272	2,819	...	4,753
Salem	1,212	...	...	1,441	...	2,653
South Canara	957	...	...	232	...	1,189
Malabar	2,346	5	...	1,094	...	3,445
						1,98,441

*Proceedings of the Madras Government, Revenue Department,
19th November 1869.*

No. 205. ORDER THEREON, 19th November 1869, No. 2,994.

Miscellaneous.

THE refund of the tax, paid by them under Act IX. of 1868, to the three petitioners named in paragraph 3 of the Board's Proceedings is sanctioned.

2. In accordance with the request conveyed in G. O., dated 2nd September 1869, No. 2,487, the Board submit a Tabular Statement showing the collections of Income-tax in the several districts of the Presidency and in the Town of Madras up to the 31st August 1869. The gross sum collected up to that date was 1,98,441; the sanctioned estimate for 1869-70 was Rupees 10,40,000. But, in fixing* the probable receipts under the head of Income-tax for 1870-71, the Board, with the experience of the current year before them, reduced the return calculated on by the Collectors by more than two lacs, and named Rupees 8,20,000 as their estimate. This total does not include the enhanced duties which will be leviable when Act XVII. of 1869 comes into force.

3. Even supposing that the last-named sum, (which, it must be remembered, is more than two lacs below the sanctioned estimate,) be accepted as the amount which may fairly be realized under Act IX. of 1869 during the current year, it is clear from the Statement now submitted by the Board that the progress of collection and (as may be inferred) of assessment has hitherto been generally very slow. The districts of North and South Arcot, Salem, and South Canara are behind-hand to a marked extent. In the Town of Madras the advantages afforded by a compact population, and the undistracted supervision of a special officer, do not appear to have been turned to sufficient account. In Kurnool and Bellary commendable alacrity would seem to have been displayed.

4. The Government, in making the above remarks, are fully alive to the labour and discrimination which the proper working of an Income-tax Act demands from the district officers, especially from the Tahsildars. To give the law its full scope, and at the same time to avoid exaction, is no light task. But the Government believe that the present Income-tax Act will, if properly enforced, be both remunerative and equitable; and that any unpopularity which may be attached to it is to be traced less to the Act itself, than to the shortcomings of those who are charged with the duty of carrying it into effect.

5. With this conviction the Government request the Board to subject to a searching analysis the returns of collection from the several districts at the close of the year; and should further investigation in any case appear called for, the receipts from each talook should be examined. The Board will submit a Tabular Statement exhibiting (1) the sum collected in each district; (2), the original assessment imposed; (3), the amount by which the assessment was reduced or enhanced under Section 20; (4), the total of deductions made under Section 21; (5), the increase of collection under Section 23.

*Proceedings of the Madras Government, Revenue Department,
19th November 1869.*

6. In conclusion the Government request that the Board will inculcate upon all Collectors the necessity of greater energy in enforcing the provisions of the Act.

(True Extract.)

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

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

Erd. F. R. Bantleman.

2994 Rev. Depart.

Proceedings of the Madras Government
Under date the 19th Nov 1869.

Read the following Pro-
ceedings of the Board of Revenue.

Submitting remarks with reference
to Licenses imposed on Petitioners in
for Rs. 579 of 1869, and Statement
showing collections up to end of
August 1869, under Income Tax Act
IX of 1869.

M.E. 15 October 1869. No. 288.

1. The refund of the
tax paid by them under
Act IX of 1868 to the three
Petitioners named in para
3 of the Board's Proceedings
is sanctioned.

2. In accordance with
the request conveyed in G.O.
dated 2nd September 1869.

No. 2487, the Board submit

Govt. of 118691 Mysore.

REVENUE.

To

THE BOARD OF REVENUE,

Sec. Sec. Sec.

Dated November, 19th.

Recd.

G.O., 19th November 1869, No. 2,991.

NOVEMBER.

Nos. 204-205.

Licence-tax paid by the Fishermen of
Sirihariatalah.—Refund of the amount, sanc-
tioned.

a Tabular Statement showing the collections of Income Tax in the several districts of the Presidency and in the town of Madras, up to the 31st August 1869. The gross sum collected up to that date was Rs. 1,98,441. The sanctioned estimate for 1869/70 was Rs. 10,110,000. But, in fixing the probable receipts under the head of Income Tax for 1870-71, the Board, with the experience of the current year before them reduced the return calculated in by the Collectors, by more than two lakhs, and named Rs. 8,20,000 as their estimate. This total does not include the

Boards Proceedings
dated 2nd Oct 1869. No 7356

5
the enhanced duties which will be leviable when Act XVIII of 1869 comes into force.
3. Even supposing that the last named sum (which it must be remembered, is more than two lakhs below the sanctioned estimate) be accepted as the amount which may fairly be realized under Act IX of 1869 — during the current year, it is clear from the Statement now submitted by the Board that the progress of collection, and (as may be inferred) of assessment, has hitherto been generally very slow. The districts of North and South Arcot, Salem
and

and South Canara are behind
hand to a marked extent.
2. In the town of Madras the
advantages afforded by a
compact population, and
the undistracted supervision
of a special officer do not
appear to have been turned
to sufficient account. In
Kurnool and Bellary com-
mendable alacrity would
seem to have been display-
ed.

4. The Govt. in making
the above remarks, are fully
alive to the labour and
discrimination which the
proper working of an Income
tax Act demands from
the District Officers, especially
from

from the Tahsildars. To
give the law its full scope
and at the same time to
avoid exaction is no light
task. But the Govt. believe
that the present Income-tax
Act will, if properly enforced,
be both remunerative and
equitable, and that any
unpopularity which may
be attached to it is to
be traced less to the Act
itself, than to the short-
comings of those who are
charged with the duty of
carrying it into effect.

5. With this conviction
the Govt. request ^{the Board to} subject to a
searching analysis the
returns

returns of collection from
the several districts, at
the close of the year, and
should further investigation
in any case appear called
for, the receipts from each
Taluk should be examined.
The Board will submit
a Tabular Statement, ex-
hibiting (1) the sum collect-
ed in each district, (2) the
original assessment imposed,
(3) the amount by which
the assessment was reduced
or enhanced under Section
20 - (4) the totals of
deductions made under
Section 21. (5) the increase
of collection under Sec. 23.

b. In conclusion the
Govt request that the Board
will inculcate upon all
collectors the necessity of
greater energy in enforcing
the provision of the Act.
The.

11, To the Board of Revenue, 22 Dec
6. The Accountant General

Ld. Secy

