

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 842

Press
Mis.

62-675

Dated 31st March 1869Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
31st March 1869.*

No. 672. Read the following Proceedings of the Board of Revenue, dated 17th March 1869:—

Read the following letter from the Collector of Madras, to the Acting Secretary to the Board of Revenue, dated Sydapet, 6th March 1869, No. 62.

I HAVE the honor to forward, herewith, an original letter from * Mr. Winscom, of the License-tax Office, and trust that the Board will, in justice to that gentleman's reputation, forward it on to Government.

* To be returned.

2. The letter appears to me to explain fully that, in spite of the many difficulties he had to contend with, Mr. Winscom's Office-work is in advance, instead of being, as supposed by Government, in arrears.

3. I have myself visited the License-tax Office, and looked into the books that have to be there kept, and can vouch for the enormous number of entries, etc., that have, in accordance with the Act, to be made, and can quite believe that thereby the whole of the time of every man in the Office, from Mr. Winscom down, has been more than fully occupied. I can also vouch that much care must have been taken by Mr. Winscom in preparing the list required by Section 13 of the Act, as the appeals from his decisions have been very few, and had very rarely to be reversed, proving thereby that he had taken much pains to inquire into the circumstances of every party whose name was entered in the list.

From J. C. WINSCOM, Esq., Collector of License-tax, Madras, to the Collector of Madras, dated Madras, 2nd March 1869, No. 39.

I HAVE the honor to acknowledge the receipt of the Government Order, No. 454, dated 22nd ultimo.

1. I regret exceedingly to observe the Government censure contained in the second paragraph of the above Order, which is the more disappointing, as from the statements I included in my last report I had anticipated quite a different result.

2. I observe, however, that the censure is based entirely upon a misapprehension, and it is very necessary, for my reputation as a public Officer, that it should be removed as speedily as possible.

3. The Government observe that the business of the Office is reported to be in a backward state; but this is by no means the case, and nothing was further from my intention, in my last report, than to convey such an idea.

It will be remembered that my establishment was fixed by the Board of Revenue in the month of May last, and was then calculated as the smallest which could efficiently discharge all the requirements of the Act within the License-tax year. This year ends 30th April next, on the 23rd January, therefore, the date of my report, there were upwards of three months, or more than a quarter of the time to run; but if reference be made to the figures I then quoted, it will be seen that the number of names already placed on the list were above 6,000, whilst the estimated number yet to come was put down at only 1,000. The arrears in hand were stated at about one thousand, which shows that five-sixths of the number assessed had been disposed of. The collections were also above one lac, showing more than four-fifths of the estimated amount, (namely, one lac and a quarter had been obtained). It is, therefore, easily seen that in three-fourths of the time, about five-sixths of the business had been accomplished, placing the work of the office in advance, instead of behind the period.

4. Preparing the list is not a work to be concluded very expeditiously; collecting the names is much the easiest part of it, and might, no doubt, have been completed, had less attention been

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paid to the payments; but arranging and correcting the list involves an amount of labor and difficulty, which perhaps none except those who have had practical experience of the work, such as the late Income-tax Commissioner, Mr. Ellis, can fully realise. The present Act placed a very large amount of power in my hands, and I have felt the consequent responsibility of so employing it, that whilst protecting the rights of Government on the one hand, the tax should never be made into an instrument of oppression on the other, as it soon would be without the most careful personal supervision.

5. The want of a sufficient number of Conicopillays is, and has been, my chief difficulty; and if this were not a *moribund* Office, I should have again urged my request for additional ones; as it is, in order to carry out the wishes of Government that the list should be completed as soon as possible, I shall be obliged to discontinue summoning defaulters—a work which was proceeding at the rate of 100 a-week in the Town Police Court, and about one-third as many at Royapettah. This will, I fear, make the collections for the present month nearly a blank, as the payments at present, without a Magistrate's Summons, do not exceed two or three a-day.

6. I can most conscientiously say I do not think I have spared any effort which could push forward the work; regular and early attendance has been strictly enforced. No Native Holidays have been allowed, and, with the exception of five days during my late brother's illness, when my place was taken by Mr. Lee Warner, I have not been absent from the Office for a single day since its commencement two years ago.

7. I have now only, in conclusion, to request the favor of your forwarding this letter to His Excellency the Governor in Council, in hopes that it may have the effect of removing the unfavorable impressions, respecting the conduct of business in this Office, that they seem at present to entertain.

The Board resolve to submit this letter and enclosure for the favorable consideration of Government.

2. They think it due to Mr. Winscom to record their opinion, on perusal of his explanation and the Collector's remarks thereon, that the work of the Office, though in a backward state as regarded the question of the advisability of immediate reduction of the establishment, was not so as compared with the amount of business done, or when taken in consideration with the unexpired portion of the official year.

3. The Government have sanctioned the new arrangements from 1st April; but the License-tax year ends 30th April. The Board would suggest, for consideration, that it would be desirable to let Mr. Winscom and his Office continue the License-tax work up to 30th April, when the new Income-tax Act will doubtless come into operation. The other arrangements ordered by Government can take effect from 1st April, and Mr. Richardson, whose special allowance will commence on that date, will have a month for the necessary preparation, unencumbered with the heavy work of the old Office.

No. 673.

ORDER THEREON, 31st March 1869, No. 842.

Miscellaneous

The Right Honorable the Governor in Council is glad to receive these favorable reports of the manner in which Mr. Winscom has conducted the general duties of the License-tax Office.

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2. As the License-tax will not be in operation after the 30th proximo, the Order of Government, under date 10th November 1868, No. 2,810, directing that the duties of License-tax Collector shall be conducted by the Deputy Collector of Madras, must be held in abeyance; but the present License-tax Office establishment may be retained, pending orders on the subject of the establishment which may be necessary for the collection of the recently imposed Income-tax.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Government.

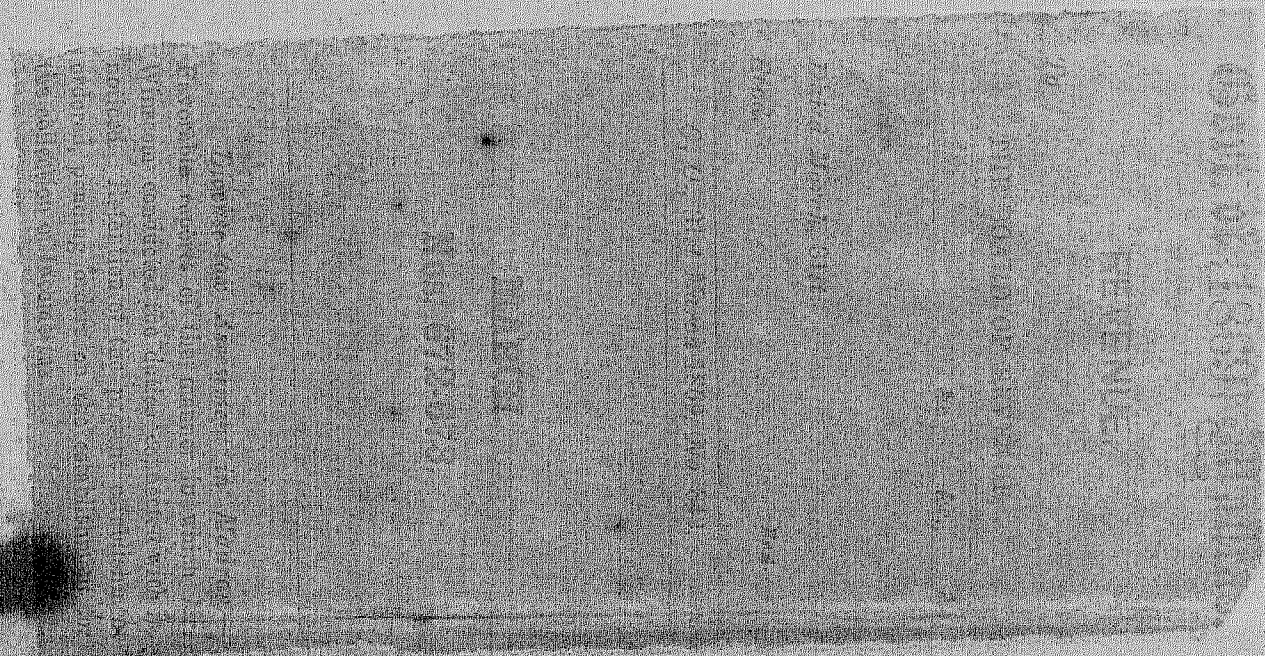
To the Board of Revenue.

To J. C. Winscom, Esq.

„ the Accountant General.

„ the Examiner of Claims.

Exd. F. R. Bantleman.



Pro. of the N. York
Under date the 1st March 1894.
Read the following letter
from the Bd of Rev.
N. E. of Mar. 1894.
The At Amble the

for in which it is
stated to receive these
suggestions in which is being
favourable reports of
the manner in which
you should not
Mr. Wincom has con-
ducted the duties of
the License Tax Office.

[Handwritten signature]

[Handwritten initials]

I think we had
better omit this.
I am not at all
sure that it is
right.

It is my opinion
that the
benefit of the
Board's good
the opinion.

will not be in operation
after the 30th of March.

He is, however, still of
opinion that the
assessment of the
tax should have been
in a more forward
position in the ninth
month of the year.

As the License Tax
has been discontinued

The order of foot under
date 10th Nov. 1868 to 2810

directing that the

Chetia sp. *Lecanura* Tax

Collectors shall be compensated

By the Dy. Col. of Madras

must be held in abeyance

~~But~~ but the present

License Tax Intab may

retained pending

iders on the subject

the establishment

which may be necessary

in the collection of the

Income Tax

M.C. Cyp. To the B. of Acad. Recd 31 Dec 1890

Mr J. C. Dunsmuir Esq. & Co.

6 - North York St.

3 - Examiners of Claims

State of Oregon
not of the
Law Dept.

Special Agent

Respectable

Thompson

and copy to

Mr. W. L. ...

Dec 30 1894

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transcript of PP 26