M.R. O. 1—89,000—14-10-68.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 996 Press ~~Mis.~~

262-263

Dated 13th April 1869

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 13th April 1869.

No. 262. Read the following Proceedings of the Government of India, (Financial Department,) dated Fort William, 24th March 1869, No. 1,888 :—

RESOLUTION.—The Governor-General in Council, in exercise of the powers conferred on him by the Indian Income-tax Act, Sections 9 and 39, and of all other powers enabling him in this behalf, is pleased to prescribe the following rules for the guidance of Officers in matters connected with the enforcement of the said Act.

Part II.

1. All persons described in Sections 8 and 9 are subject to a deduction of one per cent. from their salaries, pensions, or annuities at the time of payment, if those salaries, pensions, or annuities are at the rate of Rupees 41-10-8 per mensem or more, except in the case of Military salaries, which are exempted if they do not exceed Rupees 500 per mensem. It will be observed that Police salaries do not now share the exemption accorded to Military salaries, and that the assessment under this part of the Act is not made with reference to annual income, but with reference to the rate at which the salaries, etc., are from time to time paid.

2. The term "salary" includes all pay and allowances (not being fees of a fluctuating character which are assessable under Part IV.) of appointments, whether substantive, officiating, or temporary, excepting special sums allowed to meet disbursements on the public service. Provided that fixed monthly allowances ordinarily paid with the salary of an office or employment, whether the service for which such allowance is nominally granted be performed or not, shall be held to be salary.

3. All sums stopped under the authority of Government in the nature of payments to pension or annuity funds, to regimental mess or band funds, or the like, shall be deducted from the salary previous to assessment.

4. If any servant of Government has insured his life or that of his wife, or has contracted for a deferred annuity on his own life or that of his wife, with an Insurance Company, he may make application to the Examiner of Claims or other Officer whose duty it is to deduct the tax from his salary; and on proving to the satisfaction of that Officer the amount of any payment made on account of such insurance during the year of assessment, he will be entitled to a refund of the tax on such payment. Provided that such payment, together with the fund subscriptions which may have been deducted from his salary, and therefore exempted from assessment, does not exceed ten per cent. of the full salary. If it do so exceed ten per cent., refund will be disallowed on the excess.

5. The return made under Section 9 will serve as a check on the subsequent payments to be deducted from the salaries of the servants of Companies, etc., at the rate of one per cent. But it must be observed, that if the rate of any person's salary is altered during the year, the assessment will be at one per cent. on the actual salary paid. So if after the return has been made any person is taken into the employ of a Company on a salary of Rupees 41-10-8 or upwards, that salary will be subjected to assessment. The Collector will take steps to satisfy himself that such is the case. He will also make arrangements with the Companies, etc., as to the time and method of receiving the amount of deductions from the salaries of persons in their employ. The payments to the Collector should be made at least once a quarter, if monthly payments be found inconvenient. The same remarks apply to pensions and annuities.

6. If any person assessable under Section 9 has insured his life or that of his wife, or has contracted for a deferred annuity on his own life or that of his wife, with an Insurance Company, he may make application to the Collector, and on proving to his satisfaction the amount of any payment made on account of such insurance during the year of assessment, he will be entitled to a refund on the amount of the tax on such payment. Provided that such refund do not exceed one-tenth of the tax paid by the said person during the year of assessment. No abatement under this Rule or under Rule 4 shall entitle any person to exemption from assessment on the ground that his monthly salary is thereby reduced below Rupees 41-10-8.

7. All payments made on or after the 1st April 1869 on account of salaries, annuities, or pensions, will be subject to assessment under the Act. For instance, salaries for the month of March will be so subject.

8. The mode of assessment on Joint Stock Companies has been entirely altered. The Collector should take immediate steps for obtaining from the Treasurer or other proper Officer the statement of profits which that Officer is bound to prepare. Resort should not be had to a prosecution under Section 24, unless the Collector is satisfied that such Officer is wilfully delaying or refusing to prepare and deliver the statement.

Part III.

9. The most important alteration of the law has been made in Part IV. of the Act. Under it every kind of income and profits not assessed under the previous parts are subjected to assessment in accordance with Schedule A. Thus, in estimating the income of each person, the Collector will take into the account all income or profits accruing or arising in British India from land, or houses, or interest on Government Promissory Notes, as well as from trades and professions. If any person of the class described in Sections 8 and 9 of Part II. is exempted from assessment under that Part, owing to his salary, pension, or annuity being less than Rupees 41-10-8 per mensem, he will, if he has, in British India, other income which, added to his salary, raises his entire income to above Rupees 500 for the year, be liable to assessment on the whole under Part IV. All Military salaries will, however, be left out of the account in this part (since if assessable at all they will be dealt with under Part II.,) as well as all profits from shares of Companies assessable under Part III.

Part IV.

10. The Collector must ascertain by every available means in his power the various sources of income of each person to be charged, and the total amount for the year at which it may fairly be estimated. On the vigilance and circumspection with which the Collector may discharge this important duty, the success of the present measure must mainly depend. Seeing that the Government has refrained from demanding returns, in order to meet the public convenience, it expects that the tax-payers will on their part render all reasonable aid to the assessing Officers in making the assessment. When any portion of the income to be assessed accrues in any other district than that in which the person resides, the Collector of the latter district must, before making his assessment, communicate with the Collector of the former district, who must give every information in his power to assist in arriving at a correct estimate, and in order that the notice may be properly filled up. Particular attention is called to this instruction, as it is believed that, from neglect of it, incorrect assessments were frequently made under Act IX. of 1868. The Collector should also communicate with the Account Department for information regarding persons receiving interest from Government Securities.

11. The profits from lands and houses occupied by the owner should be estimated at the rack rent at which they are worth to be let for the year. When any house shall be divided into distinct portions, and such portions shall be occupied by distinct owners or their respective tenants, each such portion shall be held to be 'a house' under these rules. If any person deriving profits from land or houses dies before payment of the duty, the Collector must make a fresh assessment on the representative of such person.

12. The provisions for the service of notices and granting of receipts are clear. Although it is not expressly required by the Act, the Collector should serve a notice on the Treasurer or other proper Officer of the duty assessed on Companies under Part III. The notice will be similar in character to that prescribed in Section 16.

13. It is no longer necessary that the duty demanded should be paid before an objection can be heard by the Collector, though such payment is necessary before an appeal from the Collector's order can be heard by the Commissioner.

14. Before passing orders on any petition of objection preferred under Section 19, the Collector must carefully examine the evidence presented by the petitioner, and call for such further evidence as may be necessary to arrive at a proper decision in the case. The ascertained profits of the year of account preceding the year of assessment will be *prima facie* the basis of the Collector's decision. Any special circumstances tending to prove that the profits of the year of assessment will materially differ from the profits of the previous year, will be allowed due weight.

15. Against the gross receipts no deductions should be allowed on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits on which the assessment has been made, nor on account of the maintenance of the person himself or his family, or domestic establishment, nor on account of any public or local rates, cesses, or taxes.

Deductions from the gross receipts may be allowed on account of the following items:—

(*a.*) In the case of professions and trades—

Sums expended in the repairs of implements, utensils, or articles used solely for the purpose of the profession or trade, calculated on an average for the past three years.

Sums expended during the year of assessment for insuring or keeping insured the buildings, machinery, implements, and stock used for the purposes of the profession or trade, and rent paid for any premises used for such profession or trade, provided that if such premises shall not have been exclusively used for such profession or trade, a fair proportion only of such rent shall be deducted from the gross receipts.

Ten per cent. on the rack rent of such premises on account of repairs, if such repairs are at the cost of the petitioner, whether it has or has not been actually expended during the year of assessment.

Sums expended during the year of assessment in the payment of persons employed solely in such profession or trade.

The amount of any losses of the stock-in-trade during such year. The excess loss sustained during the year of assessment in any profession or trade over and above the profits thereof may be set against the excess profits of any other profession or trade exercised by the same person.

The amount of any bad debts for the first time ascertained and written off as such during the year.

Interest paid on money borrowed for the purpose of the trade or profession.

Sums paid during the year to an Insurance Company for insurance of the life or for a deferred annuity on the life of the person assessed or his wife, not exceeding one-tenth of the said profits.

(*b.*) In the case of profits from houses—

Any rent paid on account of such houses, but not taxes, or local rates, or cesses.

Sums expended for insuring and keeping insured such houses.

Ten per cent. on the rack rent of the houses on account of repairs, if such repairs are at the cost of the petitioner, whether it has or has not been actually expended during the year of assessment.

(*c.*) In the case of income or profits from land—

Any rent or land revenue payable for the year of assessment in respect of the land.

Sums expended during the year of assessment in the cultivation of the land, but not in its permanent improvement.

Interest on sums expended in the permanent improvement of the land.

(*d.*) In the case of profits from lands or houses—

Sums expended in collecting the rent, not exceeding six per cent. of the gross rental. In the case of land-holders this will cover cesses and village servants and other such expenses.

Annual interest payable to a mortgagee.

16. It will be observed that in passing orders on a petition of objection, the Collector has now the power to enhance the petitioner's assessment. Such enhancement will be made so as to charge the petitioner with duties in accordance with Schedule A.

17. An important power is also given to the Collector under Section 23 to make a supplementary assessment if any source of income or profits chargeable under this part was overlooked in making the original assessment.

18. In order to procure a conviction before a Magistrate under Section 25, it

Part V.

will be only necessary to prove service of the notice as required by Section 37, and the non-payment of the amount therein demanded. The Collector must be prepared with proof of such service.

19. The privilege of paying by instalments is lost if the duties be not paid

Part VI.

within fifteen days from the service of the notice. No discount is allowed to persons who may pay the whole duties at once instead of by instalments.

20. The local Governments will make rules for the recovery of the tax by revenue processes under Section 33, and prescribe the form of Registers for recording particulars of such processes.

Proceedings of the Madras Government, Revenue Department,
13*th April* 1869.

21. Any person who has paid duties under Schedule A. of Act IX. of 1868, is entitled when making his first payment under the present Act to a refund of one-twelfth of such duties if he was assessed for the entire year; one-ninth, if he was assessed for three-quarters of the year; one-sixth, if he was assessed for the half-year; and one-third, if he was assessed for the last quarter only. In the statements and accounts, the whole tax under the present Act must be entered, the refund under Section 34 being shown separately, and charged per contra.

22. All fines will be made over by the Magistrates to the Collector, who will credit them in the same manner as the duties.

23. In assessments under Parts II. and III. Pies of the tax will be neglected.

24. The instructions given to local Governments for conferring the powers

Part VII.

of Collectors and Commissioners under Act IX. of 1868, will, *mutatis mutandis*, be generally applicable under the present Act.

25. The Governor-General in Council is pleased, under Section 39, to delegate to all local Governments the power of making further rules subsidiary to these rules. Such further rules should be reported to the Governor-General in Council.

26. The following Forms are prescribed as required by the Act:—

FORM I.

Return to be made by Treasurer or other proper Officer of a Company, &c., under Section 9 of the Indian Income-tax Act.

PART 1.

Employés.

Name.	Employment.	Monthly rate of salary at date of Return.

PART 2.

Pensioners.

Name.	Monthly rate of pension at date of Return.

PART 3.

Annuitants.

Name.	Monthly rate of annuity at date of Return.

I, A. B., do hereby declare that the above Return is correctly prepared in accordance with Section 9 of Act IX. of 1869.

Signature of Treasurer or other proper Officer.

FORM 2.

Notice under Section 16 of the Indian Income-tax Act.

Number _____

To _____

Date _____

You are hereby required to take notice that you have been assessed under Part IV. of Act IX. of 1869, according to the particulars specified below. If you do not pay the duty on or before the date mentioned, you will be proceeded against according to law. A receipt will be granted at (*place*) on (*time*) by (*name of Officer*) to whom the payment should be made.

Source or sources of estimated income or profits.	Place or places, district or districts where the income or profits arises or accrue.	Estimated amount of income or profits.	Year or portion of year for which duty is payable.	Amount of duty payable.	Date of payment.
		Not less than Rs. / But less than Rs.	Year ending 31st March 18 .	Rs.	Within 15 days from the service of this Notice. *If the amount of duty equal or exceed Rs. 24.* And— If you pay Rs. within 15 days from the service of this notice, you may pay the remaining moiety on or before the 1st October 18 .

Collector's Signature.

FORM 3.

Receipt under Section 18 of the Indian Income-tax Act.

Number _____

Date _____

Received from _____, the sum of Rupees. being the amount of duty *or* (the first of second instalment or duty) *as the case may be*, assessed on _____ under Act IX. of 1869, according to the particulars specified below :—

Source or sources of income or profits.	Place or places, district or districts where the income or profits arises or accrue	Amount of profits or income.	Year or portion of year for which the duty is paid.	Amount of duty paid including fine, if any.	Date of payment.	Amount of instalment, if any, remaining to be paid on or before the 1st October 18 .
		Not less than Rs. / But less than Rs.	Year ending 31st March 18 .			

N. B.—If the receipt be for an instalment, the words "first instalment" or "second instalment" should be written across it.

(Collector's Signature.)

FORM 4.

Notice under Section 32 of the Indian Income-tax Act.

Number _____

To _____

Date _____

Whereas you were assessed under Act IX. of 1869 with a duty of Rs. of which you have paid Rs. only, you are hereby required to pay the remaining sum of Rs. within seven days from the service of this Notice to (*name of Officer*) at (*place*) on (*time*). In default of such payment you will be proceeded against according to law.

27. The following Registers will be kept :—

REGISTER 1.

Register of Notices served under Sections 16 and 32 of the Indian Income-tax Act.

Number of Notice under Section 16, and date of service.	Name of person assessed, with name of Trustee or Agent, if any.	Source or sources of income or profits.	Place or places, district or districts where the income or profits arises or accrue.	Amount of income or profits estimated under Section 14 or 15.	Amount of duty payable thereon under Schedule A.	Amount of duty finally assessed under Section 20.	Amount of fine under Section 25.	Date of payment of duty or fine or of 1st instalment of duty, with number of receipt.	Number of Notice under Section 32 and date service.	Amount of fine under Section 32.	Date of payment of 2nd instalment or fine under Section 32, and number of receipt.	Amount of refund under Section 21.	Amount of refund under Section 34.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

A separate Register in a similar form should be kept for Companies, &c., assessed under Part III.

If a supplementary assessment be made on any person under Section 23, the particulars will form a separate entry in this Register, reference to the original assessment being made in the column of Remarks.

REGISTER 2.

Register of Servants, Pensioners, Annuitants of Companies, &c., assessed under Part II. of the Indian Income-tax Act.

Name.	Office, employment, &c.	Deductions made.						
		From salary for March.	From salary for April.	Similar columns for succeeding months to August.	Total for six months.	From salary for September.	Similar columns for succeeding months to February.	Total for year.
1	2	3	4	5 to 8	9	10	11 to 15	16

REGISTER 3.

Register of Petitions of Objection under Section 19 of the Indian Income-tax Act.

Number.	Date of Petition.	Name of Petitioner with number in the Register of Notices.	Purport of the Petition.	Number of persons summoned under Section 22.	Decision, with grounds and date.	Remarks.
1	2	3	4	5	6	7

REGISTER 4.

Register of Appeals from the order of the Collector under Section 21 of the Indian Income-tax Act.

Number.	Date of Appeal.	Name of Appellant with date of his receipt for the duty.	Name of Collector against whose order the appeal is made, with date of the order.	Purport of Appeal.	Number of persons summoned under Sec. 22.	Decision with its grounds.	Refund ordered.	Remarks.
1	2	3	4	5	6	7	8	9

REGISTER 5.

Register of Prosecutions before a Magistrate, under Sections 24 and 25 of the Indian Income-tax Act.

Number.	Name of person prosecuted.	Number of notice and date of service.	Magistrate before whom prosecuted.	Decision of Magistrate.	Amount recovered and date of recovery.	Remarks.
1	2	3	4	5	6	7

28. The following returns will be submitted by the local Governments and Administrations to the Government of India :—

RETURN 1.

Return of Assessments under Part IV. of the Indian Income-tax Act.

					Demand.	Realisations.	Balance.	Refunds under Section 34.
Persons whose incomes or profits are assessed at not less than Rs.	500	but at less than Rs.	1 000	...				
Ditto	ditto	1,000	„ „ „	2,000	...				
Ditto	ditto	2,000	„ „ „	10,000	...				
Ditto	ditto	10,000	„ „ „	1,00,000	...				
Ditto	ditto	1,00,000	and upwards.					
				TOTAL ...				

The column for Demand will show the final demand after objection and appeal, or, in case of a prosecution before a Magistrate, the amount of fine under Section 25.

A similar return will be made of assessments on Companies under Part III., with a column added after the column for Demand, headed "Fines under Section 24." These fines will be shown as modified by the Commissioner.

RETURN 2.

Return of Assessments on Servants, Pensioners, and Annuitants of Companies, &c., under Section 9 of the Indian Income-tax Act.

		Rs.	A.	P.			Rs.	A.	P.			Amount of Tax.
Persons whose incomes assessed under Part II. are not at a less rate than		41	10	8	per mensem, but are less than		83	5	4	...	...	
Ditto	ditto	83	5	4	ditto	ditto	166	10	8	...	...	
Ditto	ditto	166	10	8	ditto	ditto	833	5	4	...	..	
Ditto	ditto	833	5	4	ditto	ditto	8,333	5	4	...	..	
Ditto	ditto	8,333	5	4	ditto	and upwards						
						TOTAL ...						

All the above returns will be submitted half-yearly for the half-year ending 30th September and 31st March.

RETURN 3

Annual Return showing details of Assessments made under Schedule A. of the Indian Income-tax Act on different sources of Income.

Source of Income or Profits.	Class 1.		Class 2.		And so on to Class 5.	Total.	
	No.	Tax.	No.	Tax.		No.	Tax.
PROFESSIONS—							
a. Religion							
b. Education and Science							
c. Fine Arts							
d. Law							
e. Medicine							
f. Engineering							
II. EMPLOYMENTS—							
a. Clerks, Bailiffs, Shopmen (salaried)							
b. Servants (domestic)							
c. Do. (jobbed)							
d. Artizans (not keeping shops for the sale of manufactured articles)							
III. COMMERCE—							
a. Agents							
b. Bankers and Money-dealers							
c. Merchants not manufacturers)							
1. General							
2. Piece Goods							
3. Grain							
4. Salt							
5. Others							
d. Traders in							
1. Woven fabrics and dress							
2. Building materials and furniture							
3. Metals							
4 Food							
5. Salt							
6. Spirits, Drugs, and Tobacco							
7. Fuel							
8. Animal and vegetable substances (not food)							
9. Books and Stationery							
10. Miscellaneous							
e. Carriers							
f. Dealers in Animals							
g. Manufacturers (wholesale) of							

Annual Return showing details of Assessments made under Schedule A. of the Indian Income-tax Act on different sources of Income.

Source of Income or Profits.	Class 1.		Class 2.		And so on to Class 5	Total.	
	No.	Tax.	No.	Tax.		No.	Tax.
III. COMMERCE (Concluded.)—							
1. Cotton Goods							
2. Woollen do.							
3. Jute, Flax, and Hemp							
4. Silk							
5. Indigo							
6. Sugar							
7. Tea							
8. Metals and Machinery							
9. Others							
IV. LAND—							
a. Proprietors and Sub-proprietors							
b. Tenants							
c. Cultivators							
V. HOUSES—							
a. Proprietors							
b. Lessees							
VI. INTEREST—							
a. From Government Securities							
b. From other sources							
VII. MISCELLANEOUS—							
TOTAL...							

N. B.—The five classes are those specified in Return 1.

Each person will be entered under that head from which he derives the greater part of his income.

A similar Return should be made, classifying Companies according to the nature of their business.

Proceedings of the Madras Government, Revenue Department, 13th April 1869.

ORDERED that the above Resolution be published, for general information, in the *Gazette of India*, and communicated to the several Departments, Governments, and Administrations, for information and guidance.

(Signed) R. B. CHAPMAN,
Officiating Secretary to the Government of India.

No. 263. ORDER THEREON, 13th April 1869, No. 996.

Miscellaneous.

RESOLVED that the Resolution of the Government of India above recorded be forwarded to the Board of Revenue for their information and guidance and for early communication to all Collectors.

2. The Board will submit, as early as possible, a draft of any subsidiary rules they may consider necessary under Clauses 20 and 25 of the Rules laid down by the Government of India, and the form of Registers for recording particulars of processes issued for the recovery of the tax. The Rules and Registers should be as few as possible, the arrears of Revenue Recovery Act being referred to for details.

3. Under the provisions of Section 36 of Act IX. of 1869, the Government resolve to appoint all Divisional Officers, *viz.*, Sub-Collectors, Head Assistant Collectors, Assistant Collectors, the Assistant Commissioner of the Neilgherry Hills, and Deputy Collectors in independent Revenue charge, or in charge of the Treasury Department, to exercise and perform, within their respective charges or stations, all the powers and duties conferred and imposed by the Act on Collectors of Land Revenue, excepting the power to institute prosecutions under the Act; and similarly to vest all Collectors of districts and the Commissioner of the Neilgherry Hills with the powers of Commissioners of Revenue for the purpose of hearing appeals from orders passed by their subordinates on petitions of objections to assessments; and the Board of Revenue with like powers in regard to assessments made by Collectors of districts and the Commissioner of the Neilgherry Hills.

4. The Government also resolve to invest all Tahsildars and all Sub-Magistrates employed in Zemindaries with the powers of a Collector of Land Revenue under the Act, for the purpose of making assessments and collecting the tax within their respective charges, and all Divisional Officers with the powers of a Commissioner of Revenue to receive and decide appeals from assessments made by Tahsildars of talooks and Sub-Magistrates in Zemindaries included in their respective divisions. Officers, vested with appellate powers, should be chary of exercising their power of making original assessments, so as to secure to the people every facility for obtaining a hearing for their appeals.

5. The power to institute prosecutions under the Act will be restricted to Collectors of districts and Sub-Collectors; but it will be open to the Board of Revenue specially to recommend the extension of this power to any other Officer or class of Officers.

6. The Board will submit in due course the half-yearly and annual Returns required by the Government of India.

Proceedings of the Madras Government, Revenue Department,
13th April 1869.

7. In an Order of the 12th instant No. 993 the Government have sanctioned a special establishment for the collection of Income-tax in the Town of Madras; and the Board are at liberty to apply for any special assistance which they consider will be required in the districts for the same purpose.

(True Extract.)

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

To the Board of Revenue.
,, the Accountant-General.
,, the Examiner of Claims.
,, the Military Department.
,, the Public Works Department.

Exd. F. R. Bantleman.

Revenue Department

No. 996.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 13th April 1869.

Regarding rules for the enforcement of the Indian Income Tax Act

Read the following Resolution of the Govt of India No. 224 dt 24th March 1869.

Resolved that the Resolution of the Govt of India above recorded be forwarded to the Board of Revenue for their information and guidance, and for early communication to all Collectors.

2. The Board will submit, as early as possible, draft of any subsidiary rules they may consider necessary under clause 22 & 23.

Of

8.8.16

Copy forwarded for information to the BOARD OF REVENUE.

To

THE BOARD OF REVENUE.

&c, &c, &c.

Dated April 13th.

Read.

G. O., 13th April 1869, No. 996.

From Secy to Govt of Madras

Fort St. George, 13th April 1869.

APRIL

Nos. 222-223.

Income-tax Act.—Passing orders on the Resolution of the Government of India regarding Rules for its enforcement.

of the Rules laid down by the Government of India and the form of Registers for recording particulars of processes issued for the recovery of the tax. The rules and Registers should be as few as possible, the arrears of Revenue Recovery Act being required to form details.

Under the provisions of Section 86 of Act IX of 1869, the Govt resolve to appoint all Divisional officers as Sub Collectors, Heads Assistant, Assistant Collectors and Deputy Collectors in-charge of sub-divisions

the Treasury Department, to exercise and perform within their respective charges or stations all the powers and duties conferred and imposed by the Act on Collectors of Land Revenue, excepting the power to institute proceedings under the Act, and similarly to vest all Collectors with the powers of Commissioners of Division for the purpose of hearing appeals from orders passed by their subordinates in Petitions

Petitions of objections
to assessments, and
the Board of Revenue
with like powers in
regard to assessments
made by Collectors.

4. The Govern-
ment also resolve
to invest all Tah-
sildars and all
Sub Magistrates
employed in
Zemindaries, with
the powers of a
Collector of
Land Revenue
under the Rule
for

for the purpose of making
assessments and collecting
the tax within their respective
charges, and all Divisional
Officers with the powers of
a Commissioner of Revenue
to receive and decide appeals
from ~~such~~ assessments made
by Tahsildars of ~~the~~ Talooks
and Sub Magistrates in
Zemindaries included in
their respective divisions.
Officers vested with appel-
late powers should be chary
of exercising their power
of making original assess-
ments, so as to secure to the
people every facility for
obtaining a hearing for their
appeals.

5. The power to institute
prosecutions under the Act will
be restricted to Collectors of
Districts

Districts and Sub Collectors, but it will be open to the Board of Revenue to recommend the extension of this power to any other Officer or class of Officers.

6. The Board will submit in due course the half yearly and annual returns required by the Government of India.

7. In an order of this date, the Government have sanctioned a special Establishment for the collection of Income Tax in the Town of Madras, and the Board are at liberty to apply for any special assistance which they consider will be required in the Districts for the same purpose.—

2 Copiers
6 Accountants
8 Examiners of Claims
7 Military Clerks
2 Office Peons

5 10
5 10

Extract.

Lit C

Regierungsrath [illegible]
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Frey Amt.