M.R.O. 1—30,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1963-64 Press Mis.

151-55
Dated 7-12-1820 N

Not to be folded or roughly handled

Read the following papers:—

No. 151. Read the following letter from the Acting Secretary to the Board of Revenue, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 5th October 1870:—

I AM directed by the Board of Revenue to submit, for the sanction of Government, a scale of establishments required in the districts for working the Income-tax Act No. XVI. of 1870.

2. The establishments of last year have been continued under the sanction conveyed in the Orders noted in the margin. As, however, the period of one year for which those establishments were sanctioned expires with the current month, it becomes necessary to renew the sanction, with such modifications as have been recommended by local officers.

G. O., dated 26th August 1869, No. 2,428.
" " 27th October " " 2,857.

3. Ten* Collectors propose the same establishments as in last year. Six† require increased establishments. Three‡ propose modifications, and one§ requires none.

* 1. Kistna.
2. Bellary.
3. Kurnool.
4. Chingleput.
5. South Arcot.
6. Trichinopoly.
7. Madura.
8. Coimbatore.
9. Salem.
10. Malabar.

† 1. Ganjam.
2. Vizagapatam.
3. Nellore.
4. Tanjore.
5. Tinnevelly.
6. South Canara.

‡ 1. Godavery.
2. North Arcot.
3. Cuddapah.

§ Neilgherries.

4. *Huzur Establishments.*—Leaving out the Neilgherries, which had no establishment last year, and requires none in this, every other district in the Presidency, except Vizagapatam and Godavery, was allowed a Clerk on Rupees 35. The Collectors of these two districts now apply for a Clerk; the former for one on Rupees 20, the latter, for one on Rupees 35. The Collector of Tanjore wants, in addition to the Clerk on Rupees 35, an Assistant Clerk at the Huzur on Rupees 20. He applies also for five Gumastas for the divisional officers in his district. The Collector of Tinnevelly considers two Clerks at the Huzur necessary, and proposes to meet this without additional expenditure by dividing the salary of Rupees 35, now allowed for a Head Clerk, into two sums of Rupees 20 and 15. He has, in fact, carried out this arrangement.

5. *Taluq Establishments.*—A few modifications are also proposed in the Taluq Establishments. In Tanjore last year, Gumastas were allowed only to two taluqs. A Gumasta is now proposed for every taluq. Tinnevelly had no Gumastas for any taluq last year, but applies this year for one for each taluq. The Collector of the Godavery dispenses with two, and the Collector of North Arcot with one Gumasta. In South Canara two extra Peons are stated to be necessary for the Cusba taluq. The Collector of Cuddapah does not require any taluq Gumastas.

6. *Establishments for Sub-Magistrates in Zemindaries.*—In the establishments allowed to Sub-Magistrates in Zemindari tracts, a few changes are proposed. The Collector of North Arcot proposes the discontinuance of the Gumasta at Maderpak. The Collector of Ganjam requires two new Gumastas. The Collectors of Ganjam, Vizagapatam, and Nellore, are unanimous in proposing that a Peon should be attached to each of the Sub-Magistrates.

7. In these recommendations the Board generally agree. The reason, however, on which Mr. Morris bases his application for a Gumasta to each of the divisional officers, viz., their having to make original assessments under the present Income-tax Act would apply with equal force to every district. But the Board are satisfied that the work of the Tanjore District, both general as well as that relating to the Income-tax, is heavy, and likely to call for extra aid to the divisional officers, and they have accordingly allowed the proposed charge to stand in their list. Application of the Collector of South Canara for two Peons for the Tahsildar of Mangalore cannot be complied with, no special reason being assigned for it. The Sub-Magistrates in charge of Zemindari tracts have but a couple of Peons, and they have already more than enough to attend to. Much inconvenience was experienced in some stations last year, and the Board were obliged to authorize the employment of Batta Peons for short periods. It is now proposed, therefore, to attach a Peon in addition to the Gumasta to the Sub-Magistrates' Cutcherries.

8. The total cost of these several establishments in all the districts amounts to Rupees 3,130 per mensem, or Rupees 37,560 per annum against Rupees 32,700 sanctioned last year. The increase of Rupees 4,860 is not great compared with the increased revenue from the Income-tax of the present year.

9. The Budget provision for Income-tax establishments in the districts for the current year is Rupees 18,000; charges incurred up to the end of August, under last year's sanction, amount to Rupees 8,068, as reported in the returns from districts, leaving a sum of Rupees 9,932 available. This will be further diminished by disbursements in September and October 1870, amounting probably to Rupees 3,226, thus leaving only Rupees 6,706 available. The amount required for five months, from October 1870 to February 1871, according to the scale of establishments now recommended, will be Rupees 15,650, or, in other words, the Budget provision falls short of the actual requirements by Rupees 8,944, or, in round numbers, 9,000 Rupees. A supplemental sanction for this amount is accordingly requested.

10. I am directed to add that the Board have given the subject their best consideration, and are satisfied that the establishments proposed are not more than what is absolutely required. They accordingly request that they may be sanctioned for one year as usual, to enable Collectors to keep them on in the next year until the arrangements necessary for that year are settled. Collectors will, of course, be strictly instructed to dispense, at the end of the five months, with such portions of the establishments as may not then be required.

11. Although this communication is intended to relate only to district establishments, it may not be out of place to call the attention of Government to the deficiency of the Budget grant for the Income-tax establishment of the Town of Madras. The Board have already drawn the attention of Government to this subject in their Proceedings, dated 24th June 1870, No. 4,400, and the returns of expenditure now before the Board show that the charges on account of Income-tax establishments for the town will exceed the Budget grant, namely, Rupees 6,000, by a sum of about Rupees 1,000. If to the sum of Rupees 9,000, alluded to in paragraph 9 preceding, this sum of Rupees 1,000 be added, the total deficit, under the head "Assessed Taxes," will be Rupees 10,000.

SCALE of Income-tax Establishments recommended for this year as compared with that sanctioned last year.

Districts.	Huzur Establishments.						Taluq Establishments.						Establishments for Zemindari Sub-Magistrates.						Total.	
	Sanctioned last year.			Proposed by the Board for this year.			Sanctioned last year.			Proposed by the Board for this year.			Sanctioned last year.			Proposed by the Board for this year.			Sanctioned cost last year.	Proposed cost this year.
	Number of Clerks.	Rate of Pay.	Total cost per month	Number of Clerks.	Rate of Pay.	Total cost per month	Number of Clerks.	Rate of Pay.	Total cost per month	Number of Clerks.	Rate of Pay.	Total cost per month	Number of Clerks.	Rate of Pay.	Total cost per month	Number of Clerks.	Rate of Pay.	Total cost per month		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Ganjam	...	...	...	1	35	35	...	...	...	3	15	45	4	15	60	6	15	90	6	6	126	140	206
Vizagapatam	...	...	...	1	35	35	...	...	...	...	...	...	14	15	210	14	15	210	14	6	294	210	314
Godavery	...	...	...	1	35	35	...	...	...	7	15	105	1	15	15	1	15	15	1	6	21	120	131
Kistna	1	35	35	1	35	35	1	15	15	5	15	75	...	...	...	...	...	...	...	...	...	110	110
Nellore	1	35	35	1	35	35	1	15	15	9	15	135	4	15	60	4	15	60	4	6	84	230	254
Cuddapah	1	35	35	1	35	35	1	15	15	11	15	165	...	...	...	...	...	...	...	...	...	200	85
Bellary	1	35	35	1	35	35	1	15	15	15	15	225	7	15	105	4	15	60	4	6	84	260	260
Kurnool	1	35	35	1	35	35	1	15	15	8	15	120	...	...	...	...	...	...	...	...	...	155	155
Chingleput	1	35	35	1	35	35	1	15	15	7	15	105	...	...	...	...	...	...	...	...	...	140	140
North Arcot	1	35	35	1	35	35	1	15	15	8	15	120	...	...	...	...	...	...	...	...	...	275	241
South Arcot	1	35	35	1	35	35	1	15	15	9	15	135	...	...	...	...	...	...	...	...	...	65	65
Tanjore	1	35	35	1	20 to 35	130	2	15	30	2	15	30	7	15	105	6	15	105	6	6	126	65	265
Trichinopoly	1	35	35	1	35	35	1	15	15	1	15	15	4	15	60	4	15	60	4	6	84	50	50
Madura	1	35	35	1	35	35	1	15	15	1	15	15	15	15	135	15	15	135	...	...	...	110	134
Tinnevelly	1	35	35	1	20 to 35	130	1	15	15	1	15	15	...	...	...	...	...	...	...	...	...	85	170
Coimbatore	1	35	35	1	15	15	...	...	...	9	15	135	4	15	60	...	...	...	...	...	...	95	95
Neilgherries	...	...	...	1	35	35	1	15	15	4	15	60	...	...	...	...	...	...	...	...	...	...	...
Salem	1	35	35	1	35	35	...	...	...	...	...	...	15	15	135	15	15	135	...	...	...	170	170
South Canara	1	35	35	1	35	35	1	15	15	9	15	135	9	15	75	9	15	75	9	6	84	110	110
Malabar	1	35	35	1	35	35	1	15	15	5	15	75	15	15	150	10	15	150	10	6	126	185	185
Total...	17	...	595	26	...	745	103	...	1,020	110	...	1,650	345	...	5,175	345	...	5,175	35	...	735	2,725	3,130

(Signed) J. GROSE,
Acting Secretary.

MADRAS,
5th October 1870.

REFERRED to the Accountant-General for report as to how the additional grant required can be provided.

FORT SAINT GEORGE,
15*th October* 1870.

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

No. 152. From the Officiating Accountant-General, Madras, to the Secretary to Government, Revenue Department, dated 17th October 1870, No. 208.

WITH reference to your docket on the letter from the Board of Revenue, dated 15th instant,* I have the honour to inform you that the total anticipated deficit of Rupees 10,000, under Assessed Taxes, can be met, under the orders of the Government of India, by a transfer of savings expected in the Settlement Department, under grant "4, Land Revenue."

*Herewith returned.

No. 153. Proceedings of the Board of Revenue, dated 26th October 1870.

Read the following letter from the Collector of Madras, to the Acting Secretary to the Board of Revenue, dated 12th October 1870, No. 41.

I HAVE the honour to forward copy of a letter, dated 7th October 1870, No. 26, from the Deputy-Collector of Madras, applying for an immediate addition of three Clerks to his Income-tax Establishment on salaries as per margin, in order that he may be able to finish the work of the current year before its close.

	RS.
1 Accountant on...	50
2 Clerks, on Rupees 25 each	50
	100

2. The necessity for this addition has arisen from the increase in Accountant's and Clerk's work, consequent on the alterations in the Income-tax Act for 1870, compared with that of 1869. The payment of instalments of the tax has been altered from half yearly to quarterly, which almost doubles the number of payments. The rate of tax has also been raised considerably, and in consequence persons assessed adduce every obstacle they legally (and sometimes illegally) can to evade and delay its payment. Last year, when the tax was only one per cent., many paid without objection, who this year delay payment of even a lower assessment on every pretext.

3. The Deputy-Collector has carefully estimated the amount of work which must be performed, and I quite agree with him that it cannot be satisfactorily done unless the additional Clerks are sanctioned.

4. As regard the denominations and salaries of the Clerks applied for, I recommend, as the Head Clerk in the present establishment receives Rupees 45, that the highest paid Clerk now applied for be called 2nd Clerk, and be paid Rupees 40 monthly, and that the other two Clerks should be called Writers, and receive the same salary as the other two* Writers, Rupees 20 each monthly. The total additional expense to be incurred is shown marginally.

* *Vide* G. O., 17th June 1870, No. 894.

Monthly Salary.	RS.
2nd Clerk	40
Two Writers, on 20 Rupees each ...	40
Total...	80
Annually...	960

5. I trust the Board will see fit to recommend the sanction of this additional establishment which, in my opinion, is absolutely necessary.

From the Collector of Income-tax, to the Collector of Madras, dated 7th October 1870.

I BEG to bring to your notice that the work of assessment of Income-tax, and the keeping of the necessary registers, has been proceeding most unsatisfactorily, although I have been working up my subordinates, and doing their and my work together as actively as I can, without availing myself of any of the holidays granted by Government. The only reason that I can assign for this state of things is want of hands to do the work, which should necessarily be done every day, so that the work may not fall into arrears.

2. When I sometime ago met Mr. Winscom, I learnt from him that he found, with his larger establishment, he was not able to carry on the current work without allowing it to fall into arrears.

3. My experience of the past six months convinces me that his statement was perfectly correct. If such was the case when he had a larger establishment, and the tax was only one per cent., how much more inefficient must be my less numerous establishment when the work has been immensely increased by the adoption of every measure allowed by law to the assessed parties, who, in most cases, throw every obstacle they possibly can in my way.

4. The work of the office consists of—

1. Issue of 1,000 Forms of No. 2.
2. Issue of 4,000 Forms of No. 3.
3. Issue of at least 10,000 orders of the Collector to the subordinates.
4. Collection of information connected with at least 3,000 appeals to the Collector.
5. Issue of copies of 3,000 orders passed in appeals.
6. Issue of 12,000 Receipts for payment of tax.
7. Preparation of an Index of persons assessed.
8. Preparation of an Index of persons appealed.
9. Preparation of lists of at least 10,000 names to be summoned.
10. Preparation of 10,000 summons.
11. Prosecution of at least 5,000 persons.
12. Keeping of registers prescribed by rules.
13. Keeping of postings to those registers.
14. Keeping of Cash Books and Accounts.
15. Correspondence, fair copying at least 2,000 letters.

These items of work are sufficient to keep at least nine energetic and willing officials continually employed throughout the year. I have now only six; three more Clerks are, therefore, absolutely necessary, one of whom must be a good Accountant on Rupees 50 monthly, the other two Clerks on Rupees 25 monthly each. Unless the employment of these men is sanctioned, the work must fall into arrears to such an extent that the work of this year, which must be done before the close of the year, would occupy the establishment and the head of the office nine months of the next year. The arrears of last year have not yet been fully cleared off although six months of this year have already elapsed.

Considering it my duty to lay these circumstances before you in time, I have submitted this for your orders.

SUBMITTED to Government in continuation of the Board's letter, dated 5th October 1870, No. 5,997.

2. The Board prefer that the cost of the extra Clerks should be left at Rupees 100 per mensem as proposed by the Deputy-Collector, rather than that it should be reduced to Rupees 80 as proposed by the Collector, with reference to the

existing scale of the Income-tax Establishment. This will enable the services of better men to be secured for the work.

3. The entertainment of these Clerks will entail an additional expenditure of Rupees 400 for the remaining portion of the official year, and increase the deficit alluded to in paragraph 11 of the Board's letter to Rupees 10,400.

4. The Board concur with the Collector as to the absolute necessity for this addition to the establishment, and accordingly recommend its sanction. It will, of course, cease as soon as changes in the Income-tax Act permit it.

No. 154. ORDER THEREON, 7th December 1870, No. 1,063.

Miscellaneous.

SANCTION is accordingly granted for the establishment proposed by the Board of Revenue for working the Income-tax Act in the provinces for one year, at a cost not exceeding Rupees 3,130 per mensem as shown below :—

		Rs.
26 Clerks for Collector's and divisional officers—		
17 at 35 Rupees per mensem		595
3 at 20 " " "		60
6 at 15 " " "		90
		745
110 Gumastas for Tahsildars, at 15 Rupees per mensem		1,650
35 " for Sub-Magistrates in Zemindari tracts, at 15 Rupees per mensem	525	
35 Peons, at 6 Rupees per mensem	210	
		735
Total...		3,130

	Rs.
One on...	50
Two on Rupees 25 each...	50
Total...	100

2. Sanction is also granted for the entertainment of three additional Clerks on the salaries specified in the margin in the office of the Deputy-Collector of Madras.

3. Application will be submitted to the Government of India for the transfer of funds.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

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

Exd. F. R. Bantleman.

Revenue Department,
Fort Saint George,
7th December 1870.

No. 155.

No. 1,964.

To

The SECRETARY to the GOVERNMENT of INDIA,
Financial Department.

Miscellaneous.

Sir,—I am directed to transmit herewith copy of the Proceedings of Government of this date, No. 1,963, and, for the reasons therein set forth, to request that His Excellency the Governor-General in Council will be pleased to sanction the transfer to "Assessed Taxes" of a sum of Rupees 10,400 from the provision made for the Settlement Department under grant "4, Land Revenue" in the Budget for the current year.

I have the honour to be,
Sir,
Your most obedient Servant.

(Signed) W. HUDLESTON,
Secretary to Government.

Rd. F. R. Bantleman.

Rs. 7 The Bd of Rev. 4/12
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Govt. of India.

REVENUE.

To

THE BOARD OF REVENUE.

&c., &c., &c.

Dated December, 7th.

Recd.

Encl.

G. O., 7th December 1870, No. 1,963.

DECEMBER
Nos. 151—154.

Income-tax.—Establishment for working the Act in the provinces for one year, at a cost of Rupees 3,130 per mensem, sanctioned; and application to be made to Government of India for the transfer of funds.

Financial 1870 Department.

[ ]

From Government of

Fort St. George.

Dated 7th December. R. } No. 1,964. Enclosures. 6 spare copies.

D. No.

L. No. Progs. { D. No.

From the Govt of Madras
Fin. Dept. dy 31 Dec 1870 No. 509

REQUESTING to sanction the transfer to "Assessed Taxes" of a sum of Rupees 10,400 from the provision made for the Settlement Department under grant "4, Land Revenue" to meet the charge for the Income-tax Establishment sanctioned in the accompanying Proceedings.

Rev. 1870. Oct. No. 3058.

Proceedings of the Board of Revenue

Dated 6 October 1870

Dept. 5. October 1870

Rec'd. 6th

Encl. 1

No. 1963. 7 Dec. 1870

Requesting sanction for an allotment of Rs 9000 for entertainment of extra establishments in the several districts of the Presidency for purposes of Income Tax operations

Referred

Govt. of Ind. Act No. 21 Dec. 1869
" 27 Oct. 1869 Ins. 524-25
" 26 Aug. 1870 " 579-600
Act XV. of 1870.

Referred to the Accountant General for report as to how the additional grant required can be provided

D. Waly[illegible]
Sec. to Govt.

Fort St. George
15 Dec.

Accountant General's Office
Rec'd 17 Dec 1870
Answd

8971
Act 1870 Rupees 10,400
Dr. 51 8971

Revenue Department.

No. 1963

PROCEEDINGS** of the **MADRAS GOVERNMENT.

Under date the 7th ~~October~~ December 1870.

Read the following Papers:-

From the Off. Secy: Bd. of Rev: Requesting sanction for an Allowment of Rs. 900 for establishment of extra establts. in the several Districts of the Presidency for purpose of Income Tax operations	Ltr. 5. October 1870.
From the Accnt. General. Informing that the deficit of Rs. 10000 can be met from the Unspecified Savings under Settlement Dept. No. 4 Land Revenue:	Ltr. 17. Oct. 1870. No. 208.
Proc: Board of Revenue —	Ltr. 26. Oct. 1870.

Sanction is accordingly granted for the establishment proposed by the Board of Revenue for working the Income-Tax Act in the Provinces for one year at a cost not exceeding Rs. 3,130 per mensem

as

as shewn below.

		Rs.
26 clerks for Collection and Divisional Officers		
17 at 35 Rs per mensem	—	595
3 at 20 " per do	—	60
6 at 15 " per do	—	90
		745
110 Gumastahs for Talookdars at 15 Rs per mensem	—	1,650
For Sub Magistrial Zemindary tracts 35 Gumastahs at Rs 15 per mensem	—	525
35 Peons at 6 Rs per do	—	210
		735
	Total	3,130

2

3. Application will be submitted to the Govt of India for the transfer of funds ~~as specified by the Accountant General~~.

Sanction is also granted for the entertainment of three additional clerks on the salaries specified in the margin in the office of the Collector of Burdwan.

	Rs
1 on	50
2 on Rs 25 each	50
Total	100

14 Board of Revenue Despts
6 Accountt. Genl

45
21

Revenue Despatch
7th December 1870
No. 1964.

To

The Secretary to the Govt. of India
Financial Deptt.

Sir,

I am directed to transmit herewith copy of the Proc. of Govt. of this date No. and for the reasons therein set forth to request that His Excellency the Governor General in Council will be pleased to sanction the transfer to "Assessed Taxes" of a sum of Rs. 10,400 from the provision made for the Settlement Deptt. under "Grant of Land Revenue" in the Budget for the current year.