

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT

G.O. No.

304

Press

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7-9

Dated

1-3-1870

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Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
1st March 1870.*

Read the following papers :—

No. 7. From the Under-Secretary to the Government of India, Financial Department, to the Chief Secretary to the Government of Fort Saint George, Financial Department, dated Fort William, 26th January 1870, No. 712.

I AM directed to subjoin a Note on the probable revenue for the year 1869-70 under the head "Assessed-taxes," founded on the information at present before the Government of India, and to request that at the end of this month this department may be favoured with any remarks which His Excellency in Council may see fit to make on this estimate, when viewed in the light of further information which may then be available. The tax on salaries in the Military and Public Works Departments is excluded from the Provincial Budgets:—

	£
Tax for the year on official salaries.....	11,135
Do. on servants of Companies.....	1,848
Completed Assessments on Companies.....	617
Estimated remaining do.	1,768
Completed Assessments on other income (Part IV.) ..	39,973
Estimated remaining do.	30,194
	85,540
Arrears of License and Certificate Taxes collected in the year	3,607
Total...	89,147

The Budget-Estimate was 104,000

The estimate perhaps may be taken at £133,500, including the increase given by Act XIX. of 1869.

FORWARDED for the remarks of the Board of Revenue, which should be submitted to Government with the least possible delay.

FORT SAINT GEORGE,
5th February 1870.

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

No. 8. From the Acting Secretary to the Board of Revenue, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 18th February 1870.

WITH reference to your docket on the letter from the Government of India, dated 26th January 1870, No. 712, I am directed to state that, after careful consideration, the Board do not think that more than 12 lacs can be realized by the Income-tax during the current year.

2. From the Returns of Income-tax, received from the Collectors for the half-year ending 30th September 1869, the Board find that the settled demand on account of assessments under Part IV. made up to that date, amounted to Rupees 4,07,527, and that the value of the estimated number of assessments yet remaining

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to be made was given at Rupees 3,01,937, making a total demand for the whole year of Rupees 7,09,464. Similarly the demand under Part III. was given at Rupees 21,294. These sums were calculated at the original rates of Income-tax.

* Act XXIII, of 1869.

Taking therefore the enhanced* rates into consideration, under which a person has to pay half as much more as he originally paid, the demand under the two parts for the whole year may fairly be raised to Rupees 10,64,196 and Rupees 36,441 respectively, or in round numbers 11 lacs.

3. The collections from salaries of servants of Companies, which constitute also the demand of the period, amounted to Rupees 9,240. Under the rate now enjoined twice that sum, viz., Rupees 18,480, may be expected to be realized during the second half-year, making a total for the year of Rupees 27,720.

4. The stoppages from salaries of Government servants in the Mofussil for the half-year amounted to Rupees 33,227, and as in the case of servants of Companies the realizations for the second half may be taken at Rupees 66,454. To this must be added Rupees 42,500, which the Accountant-General expects will be the total of the stoppages from salaries of Public Servants at the Presidency Town. The total for the year under this head will thus be Rupees 1,42,181.

Part IV.	Rs. 10,64,196	5. The figures above given show
Part III.	36,441	that the demand under all heads may be
Part II. servants of Companies ...	27,720	taken at Rupees 12,70,500 in round
Public Servants	1,42,181	numbers.
Total	12,70,508	6. From the latest accounts received

in this Office, it is found that the total collections up to the end of December amounted to Rupees 6,36,521, so that the balance left would be about Rupees 6,34,000. At the close of the 1st half-year, the collections were Rupees 3,46,194, or 3½ lacs nearly, and these were raised to Rupees 6,36,521, or a little more than 6½ lacs, within the next three months. The collections for the three months of October, November, and December, may

Items	Calculated Demand.	Collections up to end of December	Balance.
Part IV.	10,64,196	5,19,819	5,44,377
Part III.	36,441	13,126	23,315
Companies' Servants ...	27,720	10,293	17,427
Public Servants	1,42,181	87,283	54,898
Total	12,70,508	6,36,521	6,34,017

therefore be taken to have proceeded at the rate of a lac a-month. The Board are sanguine that with the increased endeavours of Local Officers, whose attention has been repeatedly drawn to the importance of this subject, the collections may be expected to progress at a more rapid rate, but making allowance for all irrecoverable balances, and arrears that may possibly out-stand, and also taking into consideration the very late date on which Act XXIII of 1869 came into force, the Board are of opinion that more than 6½ lacs will not be realized within the three months of January, February, and March.

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7. On account of arrears of License and Certificate Taxes, Rupees 20,105 were collected by the end of December, and there is no reason to expect that the collections under this head will amount to more than ¼ lac.

8. Thus the Board are of opinion that it will not be safe to assume that the collections of the year would go beyond 12 lacs. Government will observe that this estimate falls short of the sum suggested by the Government of India by Rupees 1,35,000.

No. 9. ORDER THEREON, 1st March 1870, No. 304.

Miscellaneous.

RESOLVED that the foregoing letter from the Board of Revenue be communicated to the Government of India, with reference to their letter in the Financial Department, under date 26th January 1870.

2. The Government concur with the Board in deeming Rupees 12,00,000 a probable estimate of the collections under "Assessed-taxes" during the present financial year.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

REVENUE DEPARTMENT,
FORT SAINT GEORGE,
1st March 1870.

No. 305.

No. 10.

To

SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Miscellaneous.

* Dated 18th February 1870.

SIR,—With reference to Mr. Under-Secretary Batten's letter, dated 26th January 1870, No. 712, I am directed to forward, for submission to the Government of India, the accompanying letter* from the Board of Revenue, and to state that this Government concur with the Board in deeming Rupees 12,00,000 a probable estimate of the collections under "Assessed-taxes" during the present financial year.

I have the honour to be,

Sir,

Your most obedient servant.

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

Ed. F. R. Bantleman.

Forwarding letter from Board of Revenue
estimating the collection under A assessed tax
under the 1858-59 year at Rs 12,00,000

The fact comes with
the Board in deeming
\$12.00,000 a probable
estimate of the collection
~~from~~ Income Under "As-
sessed Taxes" during the
present financial year

In S.C., The Proprietor General N^o. 4 Decr^o.

[illegible]

Ch. 305

To
The Secy to the Govt of India
Financial Dept

City

With reference to Mr.
Under Secy Patten's letter
dated 26 Jan'y/70 No 712,
I am directed to forward
for submission to the Govt
of India, the accompanying
= reply letter from the
Board of Revenue, and
to state that this Govt
concur with the Board
in deeming Rs 12,00,000
a probable estimate of
the collection under
"Assessed Taxes" during
the present financial
year. —

* 27 Feb 1870