

*Proceedings of the Madras Government, Revenue Department,
18th April 1871.*

No. 199.

Dated 18th April 1871, No. 700.

Read again Proceedings of Government, Financial Department, dated 16th March 1871, No. 112, recorded in G. O., 21st March 1871, No. 97, Miscellaneous.

Miscellaneous.

THE attention of the Board of Revenue and of all Collectors of districts and other Revenue-officers in independent charge, exercising the powers of Collectors under Regulation VII. of 1828, Act VII. of 1857, or Madras Act I. of 1868, is called to the Resolution of the Governor-General in Council, dated 1st April 1871, and republished at page 586 of the *Fort Saint George Gazette*, dated 12th April 1871, prescribing rules for the enforcement of the Indian Income-tax Act No. XII. of 1871.

2. In view of Regulation VII. of 1828, Act VII. of 1857, and Madras Act I. of 1868, the Government deem it unnecessary to notify the extension, under Section 44 of the Income-tax Act, of the powers of Collectors to other Revenue-officers in independent charge, seeing that they are already competent by law to exercise such powers.

3. The Government resolve to vest all Collectors of districts, the Commissioner of the Neilgherries, and all other Revenue-officers in independent charge, with the powers of a Commissioner of Revenue, under the Income-tax Act in respect of all assessments made by their subordinates. The Board of Revenue is vested with like powers in regard to assessments made originally by Collectors of districts or by the Commissioner of the Neilgherries.

4. The Government resolve further to vest all Deputy-Collectors in charge of treasuries, Tahsildars of taluqs, and Sub-Magistrates in charge of Zemindaries, with the powers of a Collector under the Act within their respective charges or stations, *excepting the power to institute prosecutions.*

5. In view of the reduced rate of tax and the much smaller area of its incidence than formerly, the Government have not thought it necessary to withdraw this last power from all Revenue-officers in independent charge other than Collectors of districts, but they desire that the utmost discretion may be used in the exercise of the power, and that no such prosecutions be instituted without the approval of the Collector of the district first obtained.

6. The Government desire that as hitherto the Collectors of districts will themselves make the assessments on all incomes of Rs. 10,000 and upwards, and that divisional officers will do the same in regard to incomes between Rs. 5,000 and Rs. 10,000, but, with these exceptions, officers vested with the appellate powers of a Commissioner of Revenue should be chary of exercising their original powers of making assessments.

7. The special rules which may be prescribed under Section 22 of the Income-tax Act for the assessment of incomes derived from land will be communicated hereafter. The Board will issue such general instructions as may be required for the satisfactory working of the Act and for maintaining the prescribed registers and returns, and will, in due course, forward to Government the returns which have to be transmitted half yearly to the Government of India. They will

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also take immediate steps for reducing as much as possible all Income-tax Establishments. As there seems reason to believe that the number of assessments will be reduced by at least one-half, it is probable that in many instances special establishments can be dispensed with altogether.

8. Ordered that the following Notification be published in the *Fort Saint George Gazette* :—

NOTIFICATION.

His Excellency the Right Honourable the Governor in Council, under the authority vested in him by Section 44 of the Indian Income-tax Act No. XII. of 1871, is pleased to appoint the under-mentioned officers to exercise and perform under that Act the powers and duties specified in each case :—

Officers.

The Board of Revenue.

Collectors of districts and all officers exercising the powers of a Collector of Land-revenue under Regulation VII. of 1828, Act VII. of 1857, and Madras Act I. of 1868.

Deputy-Collectors in charge of treasuries, Tahsildars of Taluqs, and Sub-Magistrates in charge of Zemindaries.

Powers and Duties.

Those of a Commissioner of Revenue under the Act in respect of all assessments made by Collectors of districts and the Commissioner of the Neilgherries.

Those of a Commissioner of Revenue under the Act in respect of all assessments made by their immediate subordinates.

Those of Collectors under the Act (excepting the power to institute prosecutions) within their respective charges and stations.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
„ the Accountant-General.
„ the Public, etc., Departments.
„ the Military Department.
„ the Public Works Department.

Exd. F. R. Bantleman.

Revenue Department.

No. 700

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 18 April 1871.

Read the following *Pro. of Govt. Finl.*

Defit. - 8/16 Mar 1871 No. 112 recorded in 802 Mar 1871 No. 97. In circulation

Commr. letter from the Govt. of India inviting attention to the Bill for imposing duties on income and requesting that the Officers charged with the disbursement of salaries &c. may be instructed to make the deductions from 1st April next in accordance with the provisions of the Bill in anticipation of its passing.

(A.C. 16: March 1871 No. 712)

The attention of the

Board of Revenue and of all

Collrs of Districts and other

Revenue Officers in independent

charge exercising the powers of Collrs

under Regulation 7 of 1828, Act

7 of 1857 or Madras Act 1 of 1868

is

is called to the Resolution
of the Governor General in
Council dated 1st April 1871
and republished at page 586
of the Port of Saint George
Gazette dated 12th April 1871
prescribing rules for the en-
forcement of the Indian
Income tax Act No 12 of 1871.

In view of Regulation
of 1828, Act 7 of 1857 and
Madras Act 1 of 1868 the
Government, desiring to
notify the extension under
Section 14 of the Income tax
Act of the powers of Collrs
to

to other Revenue Officers in
independent charge seeing
that they are already com-
petent by law to exercise
such powers. The Government resolve
to vest all Collectors of Districts
the Comptroller of the Revenue
and all other Rev. Officers
in independent charge with
the powers of a Commissioner
under the Income tax Act in
respect of all Assessments made
by their subordinates. The
Board of Rev. is vested with
like powers in regard to Assess-
ments made originally by
the Collectors.

Collos of Distts on the Comm^{rs}
of the Nilgiris.

The Govt resolve further
to vest all Dy. Collos in charge
of Treasuries, Tahsildars of
Talukhs & Sub Magistrates in
charge of Zemindaries, with
the powers of a Collector under
the Act within their respective
Charges or Stations, excepting the
power to institute prosecutions.

In view of the
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smaller area of its incidence than
formerly, the Govt have not
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...do not neglect
making assessments.

...will give you all

The special rules which
for control of all districts
may be prescribed under
section 22 of the Income Tax
Act for the assessment of

incomes derived from land

will be communicated

hereafter. The Board

will issue such general

instructions as may be

required for the satisfactory

working of the act and for

maintaining the prescribed

Registers and Returns and

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Mr. George Gifford

Reducing the
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General Robert Johnston

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6 - *Leetford*
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7 - *Military Dept.*
28 - *Conf. Dept.*

His Excellency the Right

Honorable the Governor in Council

under the authority vested in
 the President of the United States

him by section 44 of the
 18: Court Feb 1

Indian Income tax Bill No. 12 of 1871, is pleased to appoint

the under mentioned officers

to exercise and perform under

that act the powers and

Duties specified in each case.

Powers & Duties.

The Board of Revenue.

Those of a Commissioner

of Revenue under the Act

in respect of all assessments
made by collectors of

8-1-1-2-4-6-8-10-12-14-16-18-20-22-24-26-28-30-32-34-36-38-40-42-44-46-48-50-52-54-56-58-60-62-64-66-68-70-72-74-76-78-80-82-84-86-88-90-92-94-96-98-100-102-104-106-108-110-112-114-116-118-120-122-124-126-128-130-132-134-136-138-140-142-144-146-148-150-152-154-156-158-160-162-164-166-168-170-172-174-176-178-180-182-184-186-188-190-192-194-196-198-200-202-204-206-208-210-212-214-216-218-220-222-224-226-228-230-232-234-236-238-240-242-244-246-248-250-252-254-256-258-260-262-264-266-268-270-272-274-276-278-280-282-284-286-288-290-292-294-296-298-300-302-304-306-308-310-312-314-316-318-320-322-324-326-328-330-332-334-336-338-340-342-344-346-348-350-352-354-356-358-360-362-364-366-368-370-372-374-376-378-380-382-384-386-388-390-392-394-396-398-400-402-404-406-408-410-412-414-416-418-420-422-424-426-428-430-432-434-436-438-440-442-444-446-448-450-452-454-456-458-460-462-464-466-468-470-472-474-476-478-480-482-484-486-488-490-492-494-496-498-500-502-504-506-508-510-512-514-516-518-520-522-524-526-528-530-532-534-536-538-540-542-544-546-548-550-552-554-556-558-560-562-564-566-568-570-572-574-576-578-580-582-584-586-588-590-592-594-596-598-600-602-604-606-608-610-612-614-616-618-620-622-624-626-628-630-632-634-636-638-640-642-644-646-648-650-652-654-656-658-660-662-664-666-668-670-672-674-676-678-680-682-684-686-688-690-692-694-696-698-700-702-704-706-708-710-712-714-716-718-720-722-724-726-728-730-732-734-736-738-740-742-744-746-748-750-752-754-756-758-760-762-764-766-768-770-772-774-776-778-780-782-784-786-788-790-792-794-796-798-800-802-804-806-808-810-812-814-816-818-820-822-824-826-828-830-832-834-836-838-840-842-844-846-848-850-852-854-856-858-860-862-864-866-868-870-872-874-876-878-880-882-884-886-888-890-892-894-896-898-900-902-904-906-908-910-912-914-916-918-920-922-924-926-928-930-932-934-936-938-940-942-944-946-948-950-952-954-956-958-960-962-964-966-968-970-972-974-976-978-980-982-984-986-988-990-992-994-996-998-1000-1002-1004-1006-1008-1010-1012-1014-1016-1018-1020-1022-1024-1026-1028-1030-1032-1034-1036-1038-1040-1042-1044-1046-1048-1050-1052-1054-1056-1058-1060-1062-1064-1066-1068-1070-1072-1074-1076-1078-1080-1082-1084-1086-1088-1090-1092-1094-1096-1098-1100-1102-1104-1106-1108-1110-1112-1114-1116-1118-1120-1122-1124-1126-1128-1130-1132-1134-1136-1138-1140-1142-1144-1146-1148-1150-1152-1154-1156-1158-1160-1162-1164-1166-1168-1170-1172-1174-1176-1178-1180-1182-1184-1186-1188-1190-1192-1194-1196-1198-1200-1202-1204-1206-1208-1210-1212-1214-1216-1218-1220-1222-1224-1226-1228-1230-1232-1234-1236-1238-1240-1242-1244-1246-1248-1250-1252-1254-1256-1258-1260-1262-1264-1266-1268-1270-1272-1274-1276-1278-1280-1282-1284-1286-1288-1290-1292-1294-1296-1298-1300-1302-1304-1306-1308-1310-1312-1314-1316-1318-1320-1322-1324-1326-1328-1330-1332-1334-1336-1338-1340-1342-1344-1346-1348-1350-1352-1354-1356-1358-1360-1362-1364-1366-1368-1370-1372-1374-1376-1378-1380-1382-1384-1386-1388-1390-1392-1394-1396-1398-1400-1402-1404-1406-1408-1410-1412-1414-1416-1418-1420-1422-1424-1426-1428-1430-1432-1434-1436-1438-1440-1442-1444-1446-1448-1450-1452-1454-1456-1458-1460-1462-1464-1466-1468-1470-1472-1474-1476-1478-1480-1482-1484-1486-1488-1490-1492-1494-1496-1498-1500-1502-1504-1506-1508-1510-1512-1514-1516-1518-1520-1522-1524-1526-1528-1530-1532-1534-1536-1538-1540-1542-1544-1546-1548-1550-1552-1554-1556-1558-1560-1562-1564-1566-1568-1570-1572-1574-1576-1578-1580-1582-1584-1586-1588-1590-1592-1594-1596-1598-1600-1602-1604-1606-1608-1610-1612-1614-1616-1618-1620-1622-1624-1626-1628-1630-1632-1634-1636-1638-1640-1642-1644-1646-1648-1650-1652-1654-1656-1658-1660-1662-1664-1666-1668-1670-1672-1674-1676-1678-1680-1682-1684-1686-1688-1690-1692-1694-1696-1698-1700-1702-1704-1706-1708-1710-1712-1714-1716-1718-1720-1722-1724-1726-1728-1730-1732-1734-1736-1738-1740-1742-1744-1746-1748-1750-1752-1754-1756-1758-1760-1762-1764-1766-1768-1770-1772-1774-1776-1778-1780-1782-1784-1786-1788-1790-1792-1794-1796-1798-1800-1802-1804-1806-1808-1810-1812-1814-1816-1818-1820-1822-1824-1826-1828-1830-1832-1834-1836-1838-1840-1842-1844-1846-1848-1850-1852-1854-1856-

respects to the Commissioner

of the Halpries.

Collectors

Collectors of Districts
and all officers exercising
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1 of 1868.

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trates in charge of Zemin
daries.

Those of collectors under
the Act (excepting the
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within their respective charges
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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 751 Press
 -Mis-

Dated 19-4-1871

Not to be folded or roughly handled

Govt. of 1871

REVENUE.

To

THE BOARD OF REVENUE,

Ac., Ac., Ac.

Dated April 1871.

Recd.

Per.

G. O., 1871 April 1871, No. 700.

APRIL.

No. 139.

Income-tax.—Passing orders with reference to its assessment, and ord. the publication of the Notification appointing officers to exercise and perform the powers and duties under the Income-tax Act.