Proceedings of the Madras Government, Revenue Department,

9th November 1872.

No. 20. Read the following letter from the Superintendent of Revenue Survey, to the Secretary to Government, Revenue Department, Fort St. George, dated Bangalore, 28th October 1872, No. 2,264-59 :—

CAPTAIN Freeth (late R.A.), 1st Assistant Superintendent of Revenue Survey, at present on leave in England, is desirous of being permitted to attend the Ordnance Survey Office at Southampton. In reply to an application he made to the India Office, he was informed that he should obtain the recommendation of the Madras Government.

2. I have the honour to request that Government will be pleased to make the required recommendation in behalf of this officer, who is in every way deserving of it.

3. It is hardly necessary to point out the advantages to be derived from attending the office of the Ordnance Survey, where an officer can acquire a knowledge of the most recent processes in the reduction and re-production of maps, and also of the most approved methods of compilation and of describing the graticule, etc.

4. On former occasions Sir Henry James has been so obliging as to permit officers of this department access to the Ordnance Survey Office on my direct application to him, but as in this case Captain Freeth has applied to the India Office, it appears desirable that the course pointed out by that office should be followed.

No. 21. ORDER THEREON, 9th November 1872, No. 1,531.

Miscellaneous.

ORDERED that the desired application be made to the Secretary of State on Captain Freeth's behalf.

(True Extract)

(Signed) W. HUDLESTON,

Officiating Chief Secretary.

To the Superintendent of Revenue Survey.

Exd. F. R. Bantleman.

153

Proceedings of the Madras Government, Revenue Department, 9th November 1872.

Read the following papers :—

No. 22. From the Secretary to the Government of India, Financial Department, (Separate Revenue—Assessed Taxes,) to the Chief Secretary to the Government of Fort St. George, dated Simla, 7th October 1872, Circular No. 3,327.

I AM directed to request that, with the permission of His Excellency the Governor in Council, you will be good enough to furnish the report on the working of the Income-tax Act XII. of 1871 with the least avoidable delay.

2. It is essential that the report should reach the office at Calcutta not later than the 15th November next.

REFERRED to the Board of Revenue for the desired report.

(Signed) W. HUDLESTON,
Secretary to Government.

17*th October* 1872.

No. 23. From the Secretary to the Board of Revenue, Madras, to the Chief Secretary to Government, Revenue Department, Fort St. George, dated 5th November 1872.

WITH reference to the G. Os. marginally noted, I am directed by the Board of Revenue to submit, for transmission to the Government of India, two returns affording information in detail in regard to the professions, trades, etc., brought under assessment under Part V., and in respect of Companies assessed under Part III., of the Income-tax Act XII. of 1871.

G. O., dated 18th April 1871, No. 700. Docket by Local Government, Revenue Department, dated 17th October 1872, on letter from Government of India, dated 7th October 1872, No. 3,327.

2. Both these returns show only the assessed demand exclusive of fines.

3. The following statement gives in one view the demand, collection, and balance under all heads during 1871-72 under Act XII. of 1871:—

Items.	Demand.	Collection.	Remission.	Balance.	Refunds.
	RS.	RS.	RS.	RS.	RS.
Stoppages from salaries of Government servants, Part II...	1,03,762	1,03,762	...	...	...
Stoppages from salaries of Government servants, Part II...	19,959	19,959	...	...	...
Tax levied on profits of Companies, Part III	33,954	33,954	...	...	...
Stoppages from interest on Government Securities, Part IV	2,938	2,938	...	...	...
Tax levied on other incomes, Part V.. {	4,83,819 Fines. 5,636 }	4,47,725	210	41,520	156
Total...	6,50,068	6,08,338	210	41,520	156

The stoppages from interest on Government Securities given in the foregoing statement are exclusive of the collections made at the Bank of Madras, about which no information has been received in this office.

4. Deducting refunds, Rupees 156, the net collections under Act XII. of 1871 were Rupees 6,08,182. There were arrear collections besides, amounting to Rupees 3,40,793, making the total gross collections of the year Rupees 9,49,131.

5. The subjoined statement shows the number of assessments and the aggregate amount of income on which the tax has been collected in 1870-71 and 1871-72 :—

Classes.	1870-71.		1871-72.		Remarks.
	Number assessed.	Aggregate amount of income on which the tax has been collected.	Number assessed.	Aggregate amount of income on which the tax has been collected.	
PART II.	NO.	RS.	NO.	RS.	
Companies' Servants.					
Incomes not less than 500, but less than 750 Rupees ...	1,733	3,10,005	Exempt from tax.		Similar particulars are not available regarding taxation of Government servants and stoppages from interest on Government Securities.
Incomes of Rupees 750 and upwards	2,749	21,37,069	1,718	19,16,013	
Total...	4,482	24,47,074	1,718	19,16,013	
PART III.					
Companies.					
Incomes not less than 500, but less than 750 Rupees... ...	...	.....	Exempt from tax.		
Incomes of Rupees 750 and upwards	5	39,30,278	8	32,59,531	
Total...	5	39,30,278	8	32,59,531	
PART V.					
General Incomes.					
Incomes not less than 50 but less than 750...	28,323	148,29,344	Exempt from tax.		
Do. do. 750 do. 1,000.	9,240	69,23,456	13,678	99,62,208	
Do. do. 1,000 do. 2,000.	6,526	81,09,472	8,972	104,23,200	
Do. do. 2,000 do. 10,000.	3,000	99,56,512	3,989	125,66,496	
Do do. 10,000 do. 1,00,000.	315	54,15,200	310	55,11,552	
Do do. 1,00,000 and upwards.	20	37,15,488	23	45,18,144	
Total...	47,424	489,49,472	26,972	429,81,600	
Grand Total...	51,911	553,26,824	28,698	481,57,144	

There is a marked decline in the value of the assessments under Parts II. and III. Under Part V. although, on the whole, the number of individuals and the incomes assessed in 1871-72 are smaller than those in 1870-71 in consequence of the exemption from the tax of all incomes under 750, still the number actually assessed and the value of the assessments above that minimum are large. This is owing, the Board believe, chiefly to the reduced rate of the tax, in consequence of which the assessments were made more freely, and were less contested by taxpayers. Statistics as to the number of objection petitions and appeals presented

Proceedings of the Madras Government, Revenue Department,
9th November 1872.

have not been fully furnished by all the Collectors, but there is no doubt of the fact that they were fewer, and that Act XII. of 1871 was received by the public more favourably and with less objection than its predecessor in 1870-71.

6. The subjoined abstract shows the total collections under all the head in each district :—

	RS.
Ganjam	12,985
Vizagapatam	29,098
Godavery...	36,209
Kistna	31,312
Nellore	22,163
Cuddapah...	30,320
Bellary	39,638
Kurnool	16,181
Madras	95,487
Chingleput	4,839
North Arcot	17,350
South Arcot	11,303
Tanjore	64,374
Trichinopoly	13,480
Madura	35,586
Tinnevelly	29,826
Coimbatore	13,970
Nilgiris	6,227
Salem	16,783
South Canara	13,427
Malabar	28,275
	5,68,833
Add stoppages by Accountant-General...	39,505
Total...	6,08,338

7. Grouped under the major heads given in the return accompanying this letter, the different sources of income in 1871-72 compared with those of the previous year were as below given :—

Items.	1870-71.		1871-72.		Remarks.
	Number assessed.	Aggregate amount of incomes assessed.	Number assessed.	Aggregate amount of incomes assessed.	
	RS.	RS.	RS.	RS.	
Professions, such as religion, science, arts, etc.	458	13,55,104	594	15,00,096	The figures for 1870-71 are exclusive of incomes between 500 and 750 Rs. assessed under Act XVI. of 1870.
Employments, such as clerks, servants, etc.	365	6,38,272	515	8,70,240	
Commerce	10,092	166,00,320	14,956	210,07,968	
Land or Agricultural profits...	4,951	140,45,504	6,714	167,84,640	
House property	223	4,76,864	255	5,74,176	
Interest	2,424	47,28,128	3,127	46,49,760	
Miscellaneous...	588	9,15,392	811	10,59,744	
Total...	19,101	387,59,584	26,972	464,46,624	

This statement shows an increase under all heads except "Interest" and especially under "Commerce" and "Land or Agricultural incomes."

8. The professions or classes of incomes which contributed largely to the tax were the following:—

	Number of persons assessed.	Demand.
Professions—		
Law...	456	12,628
Commerce—		
Bankers and Money-dealers...	1,502	30,036
Agents...	130	10,447
Merchants, General	3,153	42,676
Do. Piece-goods	1,442	18,839
Do. Grain...	1,662	22,369
Traders in woven fabrics and dress	766	9,691
Manufacturers (wholesale) of Cotton goods	216	3,265
Do. of Indigo	701	9,653
Land—		
Proprietors, Tenants, Cultivators...	6,714	1,74,840
Interest on invested funds other than Government Securities... ...	3,127	48,435

9. The chief manufactures are as usual "Cotton goods" and "Indigo," and the number of individuals assessed under these heads in the two years, 1870-71 and 1871-72, is given below:—

	1870-71. Number assessed.	1871-72. Number assessed.
Cotton goods ...	260	216
Indigo	421	701

The decrease in the first item is evidently due to the cheaper machine-made piece-goods imported from Europe supplanting, to a large extent, country-made goods.

10. The usual comparative statement classifying the tax-payers according to their different callings and indicating the principal sources of income in each district is appended.

Proceedings of the Madras Government, Revenue Department, 9th November 1872.

Districts.	Professions.		Employment.		Commerce.		Land.		Houses.		Interest.		Miscellaneous.		Total.	
	Number of persons assessed.	Amount assessed.	Number of persons assessed.	Amount assessed.	Number of persons assessed.	Amount assessed.	Number of persons assessed.	Amount assessed.	Number of persons assessed.	Amount assessed.	Number of persons assessed.	Amount assessed.	Number of persons assessed.	Amount assessed.	Number of persons assessed.	Amount assessed.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ganjam	9	142	8	107	144	1,766	164	7,912	...	...	11	132	2	21	338	10,080
Vizagapatam	21	353	22	345	246	3,591	243	19,645	15	192	76	996	...	...	623	25,192
Godavery	41	588	12	172	998	14,316	631	16,377	5	110	89	1,329	41	723	1,807	33,615
Kistna	21	282	15	189	1,164	16,411	287	9,497	...	...	124	1,765	47	469	1,658	28,613
Nellore	14	183	1	29	1,001	11,373	259	6,415	...	...	372	4,389	86	929	1,733	23,308
Cuddapah	30	455	5	87	2,577	28,629	259	2,682	2	21	188	4,081	66	853	3,127	36,808
Bellary	20	657	28	347	2,062	27,398	205	2,093	21	194	394	5,698	37	459	2,767	36,846
Kurnool	20	382	...	...	785	7,986	2	16	1	53	466	4,953	...	...	1,269	13,340
Madras	47	5,732	147	3,148	794	29,138	34	6,540	153	4,386	12	596	51	1,571	1,298	51,111
Chingleput	36	368	3	24	331	3,246	218	3,127	6	85	7	76	6	53	607	6,979
North Arcot	35	475	10	120	696	8,447	189	5,875	9	93	150	1,842	18	236	1,057	17,088
South Arcot	17	212	...	...	436	5,088	264	3,163	...	...	18	221	48	417	783	9,101
Tanjore	51	1,207	16	178	807	14,047	1,153	27,605	3	53	349	9,602	28	634	2,407	53,325
Trichinopoly	24	216	7	86	156	1,470	542	6,338	...	...	36	501	...	...	765	11,611
Madura	44	969	53	725	913	19,251	260	10,382	4	44	202	3,740	...	20	1,478	35,161
Tinnevelly	44	1,215	16	180	456	7,158	442	12,843	1	26	378	5,344	2	235	1,355	27,001
Coimbatore	19	273	11	152	321	4,007	256	3,540	...	...	35	374	18	2,556	890	10,902
Nilgiris	13	286	2	24	20	409	27	1,653	16	460	...	...	248	341	84	3,172
Salem	24	446	7	133	535	6,406	237	5,811	...	...	126	1,602	6	15	930	13,913
South Canara	35	598	7	73	141	2,495	403	6,915	6	79	11	139	1	833	655	11,132
Malabar	34	587	145	2,946	373	6,221	699	13,912	13	186	83	1,005	52	674	1,401	25,531
Total...	594	15,626	515	9,065	14,956	2,18,683	6,714	1,74,840	255	5,981	3,127	48,435	811	11,039	26,972	4,83,819

11. The very small amount refunded under Sections 33 and 38 of Act XII. of 1871 shows that assessing officers did their work carefully.

12. The amount of penalties inflicted is Rupees 5,636 against Rupees 2,030 in 1870-71. This increase appears to be due to the Revenue officers having been empowered to collect twice the demand in case of default, which they were not competent to do on a Revenue process under the old law.

13. The total charges incurred in the working of the Act amounted to Rupees 35,437; and this distributed over the arrear and current collections, Rupees 9,49,131, gives a percentage of Rupees 3·7, against 1·41 in the preceding year. This increase is due to the fact that it has not been possible consistently with efficiency, to reduce the establishments in proportion to the reduction in the rate of the tax.

No. 24. ORDER THEREON, 9th November 1872, No. 1,532.

Miscellaneous.

ORDERED that the foregoing letter from the Board of Revenue, with the returns therewith received, be forwarded to the Government of India.

(True Extract.)

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

24

Revenue Board Office
Madras 5th November 1872.

From,

The Secretary to the,
Board of Revenue,
Madras.

To,

The Chief Secretary to Government,
Revenue Department,
Fort Saint George.

Sir,

1. With reference to the Government G.O. dated 18th April 1871, No. 700 orders marginally noted, I am directed Docket by local Govt. R.D. dated 17th October 1872, on letter from Government of India dated 7th October 1872, No. 3327.- by the Board of Revenue to submit for transmission to the Government of India, two returns, affording information in detail in regard to the professions, trades &c^es brought under assessment under Part V, and in respect of Companies assessed under Part III, of the Income Tax Act XII of 1871.

2. Both these returns show only the assessed demand exclusive of fines.

3. The following Statement gives in one view the Demand, Collection and Balance under all heads during

during 1871-72 under Act XII of 1871.

Items	Demand	Collection	Remission	Balance	Refunds
Stoppages from salaries of Government servants Part II	1,03,762	1,03,762	"	"	"
Stoppages from salaries of Government servants Part II	19,959	19,959	"	"	"
Tax levied on profits of Companies Part III	33,954	33,954	"	"	"
Stoppages from interest on Government Securities Part IV	2,938	2,938	"	"	"
Tax levied on other incomes Part V	4,83,819 Items 5,636	4,47,725	210	41,520	156
Total	6,50,068	6,08,338	210	41,520	156

The stoppages from interest on Government securities given in the foregoing statement are inclusive of the collections made at the Bank of Madras, about which no information has been received in this Office.

4. Deducting refunds Rs 156, the net collections under Act XII of 1871, were Rs 6,08,182. There were arrear collections besides, amounting to Rs 340,793, making the total gross collections of the year Rs. 9,49,131.—

5. The subjoined statement shows the number of assessments and the aggregate amount of income on which the tax has been collected in 1870-71 and 1871-72.

Classes	1870-71 No. assessed	1870-71 Aggregate amount of income on which the tax has been collected. Rs	1871-72 No. assessed	1871-72 Aggregate amount of income on which the tax has been collected. Rs	Remarks.
Part II					
Companies servants — Incomes not less than 500 but less than 750 Rs	1,733	3,10,005	Exempt from tax		
Incomes of Rs 750 and upwards	2,749	21,37,069	1,718	19,16,013	Similar particulars are not available regarding taxation of Government servants and stoppages from interest on Government securities.
Total	4,482	24,47,074	1,718	19,16,013	
Part III					
Companies Incomes not less than 500 but less than 750 Rs	"	"	Exempt from tax		
Incomes of Rs 750 and upwards	5	39,30,278	8	32,59,531	
Total	5	39,30,278	8	32,59,531	
Part V					
General Incomes Incomes not less than 50 but less than 750	28,323	1,48,29,344	Exempt from tax		
〃 Rs 750 Rs 1,000	9,240	69,23,456	13,678	99,62,208	
〃 Rs 1,000 Rs 2,000	6,526	81,09,472	8,972	1,04,23,200	
〃 Rs 2,000 Rs 10,000	3,000	99,56,512	3,989	1,25,66,496	
〃 Rs 10,000 Rs 100,000	315	54,15,200	310	55,11,552	
〃 Rs 100,000 & upwards	20	37,15,488	23	45,18,144	
Total	47,424	489,49,472	26,972	429,81,600	
Grand Total	51,911	5,53,26,824	28,698	4,81,57,144	

There is a marked decline in the value of the assessments under Parts II and III. Under Part V, although, on the whole, the number of individuals and the incomes assessed

assessed in 1871-72 are smaller than those in 1870-71 in consequence of the exemption from the tax of all incomes under 750, still the number actually assessed and the value of the assessments above that minimum are large. This is owing the Board believe, chiefly to the reduced rate of the tax, in consequence of which the assessments were made more freely and were less contested by tax payers. Statistics, as to the number of objection Petitions, and appeals presented, have not been fully furnished by all the Collectors, but there is no doubt of the fact that they were fewer, and that Act XII of 1871 was received by the Public more favorably, and with less objection than its predecessor in 1870-71.

6. The subjoined abstract shows the total collections under all the heads in each District.—

Ganjam	12,985	Trichinopoly	13,480
Vizagapatam	29,098	Madura	35,586
Godavery	36,209	Tinnevelly	29,826
Kistna	31,312	Coimbatore	13,970
Nellore	22,163	Nilgiris	6,227
Cuddapah	30,320	Salem	16,783
Bellary	39,638	South Canara	13,427
Kurnool	16,181	Malabar	28,275
Madras	95,487		5,68,833
Chingleput	4,839	Added stoppages by accountant General	39,505
North arcot	17,350	Total	6,08,338
South Arcot	11,303		
Tanjore	64,374		

Gra

7. Grouped under the Major heads given in the return accompanying this letter, the different sources of income in 1871-72 compared with those of the previous year were as below given

Items	1870-71 No. Assessed	1870-71 aggregate Amount of Incomes Assessed	1871-72 No. Assessed	1871-72 Aggregate Amount of income Assessed	Remarks.
Professions, Such as, religion, Science, Arts &c.	458	1,35,104	594	15,00,096	The figures for 1870-71 are Exclusive of incomes between 500 and 750 Rs. assessed under Act XII of 1870
Employments, Such as, Clerks, Servants &c.	368	6,38272	515	8,70,240	
Commerce	10092	166,0320	14956	2,10,07,968	
Land or Agricultural profits	4,961	140,45,504	6,714	167,84,640	
House property	223	4,76,864	253	5,74,176	
Interest	2,424	4,728,128	3,127	4649,760	
Miscellaneous	588	9,15,392	811	10,59,744	
	19,101	387,59,584	26,972	4,64,46,624	

This Statement shows an increase under all heads Except "Interest" and Especially under "Commerce" and "Land or Agricultural incomes"

8. The professions or classes of incomes which contributed largely

to

to the tax were the following:

	No of persons assessed	Amount
Professions. Law	456	12,628
Commerce, Bankers and Money Dealers	1,502	30,036
" Agents	130	10,447
" Merchants, General	3,153	42,676
" " Piece goods	1,442	18,839
" " Grain	1,662	22,369
" Traders in Woven fabrics and dress	766	9,691
" Manufacturers (Wholesale of) Cotton goods	216	3,263
" " Indigo	701	9,653
Land, Proprietors, Tenants, Cultivators	6,714	174,840
Interest on invested funds other than Government Securities	3,127	48,435

9. The Chief manufactures are as usual "Cotton goods" and "Indigo" and the number of individuals assessed under these heads in the two years 1870-71, and 1871-72

iv

is given below.

	1870-71 No assessed	1871-72 No assessed.
Cotton goods	260	216
Indigo	421	701.

The decrease in the first item is Evidently due to the cheaper machine-made Piece goods, imported from Europe, supplanting, to a large Extent, Country made goods.

10. The usual Comparative Statement classifying the tax payers according to their different Callings and indicating the principal sources of income in Each District is appended.

District

11. The very small amount refunded under Sections 33 and 38 of Act XII of 1871 shows that assessing officers did their work carefully.

12. The amount of penalties inflicted is Rs: 5,636 against Rs: 2,030 in 1870-71. This increase appears to be due to the officers having been empowered to collect twice the demand in case of default, which they were not competent to do on a Revenue process under the old law.

13 The total charges incurred in the working of the Act amounted to Rs: 35,437; and this distributed over the arrear and current Collections Rs: 949,131 gives a percentage of Rs: 3.7 against 1.41 in the preceding year. This increase is due to the fact that it has not been possible consistently with Efficiency, to reduce the Establishments in proportion to the reduction

Districts

Professional Establishment	Cost of Establishment employed in the collection of Land Revenue	Amount of Land Revenue collected	Amount of Land Revenue collected per Square Mile	Amount of Land Revenue collected per Head of Population	Amount of Land Revenue collected per Cultivated Acre	Amount of Land Revenue collected per Cultivator	Amount of Land Revenue collected per Plough	Amount of Land Revenue collected per Bullock	Amount of Land Revenue collected per Head of Cattle	Amount of Land Revenue collected per Rupee of Cost of Establishment employed in the collection of Land Revenue
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bijapur	8,422	107,144	14	1	0	0	2	1	0	12
Belgaum	27,353	245,246	32	2	0	0	3	1	0	8
Dharwar	12,588	172,598	14	1	0	0	2	1	0	13
Kaladgi	15,282	186,1164	10	1	0	0	2	1	0	12
Kanara	14,183	29,1901	11	1	0	0	1	0	0	2
Ratnagiri	30,458	87,2572	21	2	0	0	3	1	0	8
Poona	20,657	28,2062	21	2	0	0	3	1	0	10
Satara	15,382	34,1785	14	1	0	0	2	1	0	12
Sholapur	47,5,732	147,3118	24	2	0	0	3	1	0	6
Khandesh	56,3,265	13,794	2	0	0	0	0	0	0	0
North Concan	55,4,735	10,331	6	0	0	0	1	0	0	1
South Concan	17,2,512	120,696	6	0	0	0	1	0	0	1
Nasik	54,1,207	16,4136	2	0	0	0	0	0	0	0
Ahmednagar	24,2,214	178,507	4	0	0	0	1	0	0	1
Broach	44,2,969	7,150	1	0	0	0	0	0	0	0
Surat	44,1,915	53,713	7	0	0	0	1	0	0	1
Kaira	44,2,273	16,456	2	0	0	0	0	0	0	0
Ahmedabad	19,2,273	11,152	1	0	0	0	0	0	0	0
Thal	13,2,286	2,24	0	0	0	0	0	0	0	0
Kaladgi	24,2,440	7,233	1	0	0	0	0	0	0	0
South Guzerat	35,5,920	7,73	1	0	0	0	0	0	0	0
Mahalat	34,5,807	115,2646	15	1	0	0	2	1	0	8
	594	15,1,0	2,3,5	4,0,6,5	11,9,5,6	2,1,8,3,3	6,1,1,0	3,9,3,9	2,1,7,2	4,6,3,6,1,9

Professional Establishment	Cost of Establishment employed in the collection of Land Revenue	Amount of Land Revenue collected	Amount of Land Revenue collected per Square Mile	Amount of Land Revenue collected per Head of Population	Amount of Land Revenue collected per Cultivated Acre	Amount of Land Revenue collected per Cultivator	Amount of Land Revenue collected per Plough	Amount of Land Revenue collected per Bullock	Amount of Land Revenue collected per Head of Cattle	Amount of Land Revenue collected per Rupee of Cost of Establishment employed in the collection of Land Revenue
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bijapur	8	107	14	1	0	0	2	1	0	13
Belgaum	27	353	32	2	0	0	3	1	0	8
Dharwar	12	172	14	1	0	0	2	1	0	13
Kaladgi	15	186	10	1	0	0	2	1	0	12
Kanara	1	29	1	0	0	0	0	0	0	2
Ratnagiri	5	87	21	2	0	0	3	1	0	8
Poona	28	347	24	2	0	0	3	1	0	10
Satara	"	78	5	0	0	0	1	0	0	1
Sholapur	147	314	24	2	0	0	3	1	0	8
Khandesh	13	794	2	0	0	0	0	0	0	0
North Concan	10	120	6	0	0	0	1	0	0	1
South Concan	"	436	3	0	0	0	0	0	0	0
Nasik	16	178	12	1	0	0	2	1	0	11
Ahmednagar	7	80	6	0	0	0	1	0	0	1
Broach	53	225	18	1	0	0	3	1	0	8
Surat	16	180	13	1	0	0	2	1	0	11
Kaira	26	378	30	2	0	0	4	2	0	16
Ahmedabad	1	53	4	0	0	0	1	0	0	1
Thal	21	154	12	1	0	0	2	1	0	8
Kaladgi	2	16	1	0	0	0	0	0	0	0
South Guzerat	"	"	"	"	"	"	"	"	"	"
Mahalat	"	"	"	"	"	"	"	"	"	"
	363	4,386	312	24	1	0	39	19	1	3

Professional Establishment	Cost of Establishment employed in the collection of Land Revenue	Amount of Land Revenue collected	Amount of Land Revenue collected per Square Mile	Amount of Land Revenue collected per Head of Population	Amount of Land Revenue collected per Cultivated Acre	Amount of Land Revenue collected per Cultivator	Amount of Land Revenue collected per Plough	Amount of Land Revenue collected per Bullock	Amount of Land Revenue collected per Head of Cattle	Amount of Land Revenue collected per Rupee of Cost of Establishment employed in the collection of Land Revenue
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bijapur	164	2,912	"	"	11	132	2	21	338	17
Belgaum	243	15,045	15	1	92	76	996	"	"	62
Dharwar	621	16,377	5	1	110	89	1,329	41	723	46
Kaladgi	287	9,497	"	"	"	124	1,765	47	469	27
Kanara	259	9,615	"	"	"	372	4,439	86	929	53
Ratnagiri	269	3,682	2	0	21	108	4,081	66	653	36
Poona	205	2,093	1	0	21	154	3,24	37	459	26
Satara	2	16	1	0	53	4,66	4,953	"	"	1
Sholapur	34	1,520	153	4,380	6	85	12	596	51	3
Khandesh	218	2,127	6	0	85	7	76	6	53	3
North Concan	135	5,675	9	0	93	157	1,042	18	236	14
South Concan	264	2,163	"	"	"	18	221	18	447	25
Nasik	453	27,165	3	0	52	249	2,902	26	2,407	152
Ahmednagar	272	9,338	"	"	"	36	371	"	765	48
Broach	260	10,352	4	0	44	262	3,240	2	20	1
Surat	442	12,823	1	0	26	378	5,344	18	238	15
Kaira	236	3,520	"	"	"	35	374	248	2,536	160
Ahmedabad	27	1,652	16	0	460	"	"	6	341	21
Thal	287	5,311	"	"	"	126	1,602	1	15	1
Kaladgi	403	1,915	6	0	79	11	139	52	833	52
South Guzerat	699	13,912	13	1	186	83	1,005	67	674	43
Mahalat	3,714	17,140	235	3,241	1,127	4,635	811	11,039	2,6,972	4,3,8,19
	15,1,3,3	6,1,7,4	5,1,5	4,0,6,5	11,9,5,6	2,1,8,3,3	6,1,1,0	3,9,3,9	2,1,7,2	4,6,3,6,1,9

Rev. 1/3575/72
No.

From

The ~~Collector of~~ Secretary

To ~~the Board of Revenue~~ to the Board of Revenue

The Secretary to ~~the~~ Government

~~Board of Revenue~~. R. D.

Dated 5th } November 1872.

Received }

Annual Return No. 2, showing details of Assessments made under Part III. of the Indian Income Tax Act XII. of 1871, on Companies in the ~~District of~~ Madras Presidency in the year ending 31st March 1872.

Ep. 18 April 1871 No 199
Ep. 3340/72
Ep-30 April/72 Nos 327-329

Revenue 1872. Dept.

No. 3575

From

The Secretary to the
Board of Revenue

To The Chief Secretary to
Government
R.D.

Dated 5 November 1872
Desp'd 5 — " — "
Read 7 " — "
Ep 2

Submitting for transmission to Govt. of India Returns affording information in detail in regard to professions trades &c brought under assessment under Part V & in respect of Companies assessed under Part III of Income-tax Act XII of 1871.

S.O. No 1532 - 9th Nov/72

No 23

No. 2.

Annual Return showing details of Assessments made on Companies under Part III. of the Indian Income Tax Act XII of 1871 during the year 1871-72, in the ~~District of~~ Madras Presidency

Source of Income or Profits.	Class 1. Incomes from Rs. 750 to 1,000.		Class 2. Incomes from Rs. 1,000 to 2,000.		Class 3. Incomes from Rs. 2,000 to 10,000.		Class 4. Incomes from Rs. 10,000 to 1,00,000.		Class 5. Incomes from Rs. 1,00,000 and upwards.		Total.	
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.
		Rs		Rs		Rs		Rs		Rs		Rs
I. 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. Ditto (jobbed)												
d. Artizans (not keeping shops for the sale of manufactured articles).												
III. COMMERCE.												
a. Agents					1	101	1	7 5			2	276
b. Bankers and Money-dealers									1	4556	1	4556
c. Merchants (not Manufacturers)												
1. General												
2. Piece Goods												
3. Grain												
4. Salt												
5. Others												
d. Traders in							2	514			2	514
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									2	28477	2	28477
10. Miscellaneous												
e. Carriers												
f. Dealers in Animals												
g. Manufactures (wholesale) of												
1. Cotton goods												
2. Woollen goods												
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.							1	131			1	131
Total.....					1	101	4	820	2	33033	8	33954

Rec'd Bd office, Madras
5th November 1872

Sigd J Brooke, Secretary.

CIRCULAR No. 3327.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.

Assessed Taxes.

To

The Chief Secretary to Government
Fort Saint George

SIMLA, THE 7 OCTOBER 1872.

SIR,

I AM directed to request that with the permission of His Excellency the Governor in Council, you will be good enough to furnish the report on the working of the Income Tax Act XII. of 1871 with the least avoidable delay.

2. It is essential that the report should reach the Office at Calcutta not later than the 15th November next.

I have the honor to be,

SIR,

Your most obedient Servant,

Secy. to the Govt. of India.

No. 1982 Rev. 3575/72

The Collector Secretary to the Chief Board of Revenue
The Secretary to the Government Board of Revenue R.D.

Dated 5th November 1872.
Received

Annual Return No. 1, showing details of Assessments made under Part V. of the Indian Income Tax Act XII. of 1871, on different Professions and Trades in the Division Revenue Residency for the

No. 1.

Annual Return showing details of Assessments made under Part V. of the Indian Income Tax Act XII of 1871 on different sources of Income, during the year 1871-72, in the ~~District of~~ Madras Presidency

Source of Income or Profits.	Class 1. Incomes from Rs. 750 to 1,000.		Class 2. Incomes from Rs. 1,000 to 2,000.		Class 3. Incomes from Rs. 2,000 to 10,000.		Class 4. Incomes from Rs. 10,000 to 1,00,000.		Class 5. Incomes from Rs. 1,00,000 and upwards.		Total.	
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.
I. PROFESSIONS.												
a. Religion	15	126	[illegible]	114	4	89	"	"	"	"	27	329
b. Education and Science	10	85	[illegible]	160	4	140	2	352	"	"	27	737
c. Fine Arts	42	372	12	169	3	183	"	"	"	"	57	724
d. Law	166	1392	131	1827	142	5084	16	3283	1	1042	456	12628
e. Medicine	2	18	[illegible]	65	7	215	3	354	"	"	16	652
f. Engineering	3	28	[illegible]	31	3	101	2	416	"	"	11	576
II. EMPLOYMENTS.												
a. Clerks, Bailiffs, Shopmen (salaried)	148	1283	143	1923	78	2846	1	138	"	"	369	6190
b. Servants (domestic)	5	46	[illegible]	31	"	"	"	"	"	"	7	77
c. Ditto (jobbed)	25	217	31	488	53	1759	"	"	"	"	168	2464
d. Artizans (not keeping shops for the sale of manufactured articles).	19	157	12	135	2	42	"	"	"	"	31	334
III. COMMERCE.												
a. Agents	33	290	52	646	32	1398	12	3165	3	4948	130	10447
b. Bankers and Money-dealers	487	4215	634	8158	351	12582	29	5081	"	"	1502	30036
c. Merchants (not Manufacturers)												
1. General	1876	15358	924	11455	317	11001	34	4862	"	"	3153	42676
2. Piece Goods	759	6392	508	6504	156	5839	1	104	"	"	1442	18839
3. Grain	1881	7577	560	7340	210	6546	5	906	"	"	1662	22369
4. Salt	64	546	21	327	15	460	1	156	"	"	101	1519
5. Others	1886	15709	730	9664	268	7560	7	1231	"	"	2891	34564
d. Traders in												
1. Woven fabrics and dress	393	3249	280	3425	92	2861	1	156	"	"	766	9691
2. Building materials and furniture	60	514	41	544	12	353	2	568	"	"	116	1979
3. Metals	72	601	40	554	26	971	1	108	"	"	142	2274
4. Food	146	385	15	186	13	454	1	104	"	"	75	1129
5. Salt	7	61	[illegible]	81	2	74	"	"	"	"	15	216
6. Spirits, Drugs, and Tobacco	198	1645	132	1718	54	1948	7	1465	"	"	391	6776
7. Fuel	7	57	[illegible]	108	"	"	"	"	"	"	16	165
8. Animal and Vegetable substances (not food.)	12	99	12	216	3	116	1	104	"	"	31	535
9. Books and Stationery	11	99	7	102	4	203	1	104	"	"	23	508
10. Miscellaneous	641	5422	316	4026	107	4200	8	1072	"	"	1072	14720
e. Carriers	5	41	5	67	4	150	1	414	"	"	15	372
f. Dealers in Animals	74	612	36	489	7	205	"	"	"	"	117	1306
g. Manufactures (wholesale) of												
1. Cotton goods	129	1122	50	711	31	1432	"	"	"	"	216	3265
2. Woollen goods	6	50	4	55	"	"	"	"	"	"	10	105
3. Jute, Flax, and Hemp	"	"	"	"	"	"	"	"	"	"	"	"
4. Silk	10	92	14	184	12	317	"	"	"	"	36	593
5. Indigo	557	3041	255	3477	79	2410	6	725	"	"	901	9653
6. Sugar	21	188	17	192	2	115	"	"	"	"	40	495
7. Tea	2	20	1	17	7	255	"	"	"	"	10	296
8. Metals and Machinery	38	318	22	269	5	207	"	"	"	"	65	794
9. Others	123	1128	61	852	31	1041	3	490	"	"	218	3511
IV. LAND.												
a. Proprietors and Sub-Proprietors	1669	14640	1581	22328	939	37484	127	30151	19	42315	4336	146918
b. Tenants	848	7141	486	6458	150	4043	2	156	"	"	1486	17798
c. Cultivators	536	4482	297	3960	59	1682	"	"	"	"	892	10124
V. HOUSES.												
a. Proprietors	60	481	77	1040	93	3366	4	829	"	"	234	5716
b. Lessees	7	64	14	121	3	80	"	"	"	"	21	265
VI. INTEREST.												
a. From Government Securities	"	"	"	"	"	"	"	"	"	"	"	"
b. From other sources	1476	12512	1135	15300	491	17185	25	3438	"	"	3127	48435
VII. MISCELLANEOUS.	449	3726	258	3306	98	3132	6	875	"	"	811	11039
Total.....	13678	115631	8972	863	3989	140533	310	60487	23	48305	26972	483819

Rec.: Bd. Office, Madras, 5 November 1872.

(Sd.) J. Grose Secretary

Revenue 1872 Dept.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.

Assessed Taxes.

No. 3340.

To

No. 22

[redacted]

No. 3327.

Dated Simla, 7 October 1872.

Received 16 "

3327

Received 19 } October 1872
Entered & Returned 21 }

J. Grote
Secretary

[redacted]

Requesting to furnish the report on the working of the Income-tax Act XII of 1871 with the least avoidable delay.

Referred to the Bd of Rev. for the desired Report.

Rev. Dept.

3. Metals 22 675 44 344

F. D. No 1532-9 Sept 72

Rev & Ag. 3575/72

8/19/10

4. Deducting refunds, Rupees 156, the net collections under Act XII. of 1871 were Rupees 6,08,182. There were arrear collections besides, amounting to Rupees 3,40,793, making the total gross collections of the year Rupees 9,49,131.

5. The subjoined statement shows the number of assessments and the aggregate amount of income on which the tax has been collected in 1870-71 and 1871-72 :—

Classes.	1870-71.		1871-72.		Remarks.
	Number assessed.	Aggregate amount of income on which the tax has been collected.	Number assessed.	Aggregate amount of income on which the tax has been collected.	
PART II.	NO.	RS.	NO.	RS.	
Companies' Servants.					
Incomes not less than 500, but less than 750 Rupees ...	1,733	3,10,005	Exempt from tax.		
Incomes of Rupees 750 and upwards	2,749	21,37,069	1,718	19,16,013	Similar particulars are not available regarding taxation of Government servants and stoppages from interest on Government Securities.
Total...	4,482	24,47,074	1,718	19,16,013	
PART III.					
Companies.					
Incomes not less than 500, but less than 750 Rupees... ...	...	.....	Exempt from tax.		
Incomes of Rupees 750 and upwards	5	39,30,278	8	32,59,531	
Total...	5	39,30,278	8	32,59,531	
PART V.					
General Incomes.					
Incomes not less than 50 but less than 750...	28,323	148,29,344	Exempt from tax.		
Do. do. 750 do. 1,000.	9,240	69,23,456	13,678	99,62,208	
Do. do. 1,000 do. 2,000.	6,526	81,09,472	8,972	104,23,200	
Do. do. 2,000 do. 10,000.	3,000	99,56,512	3,989	125,66,496	
Do do. 10,000 do. 1,00,000.	315	54,15,200	310	55,11,552	
Do do. 1,00,000 and upwards.	20	37,15,488	23	45,18,144	
Total...	47,424	489,49,472	26,972	429,81,600	
Grand Total...	51,911	553,26,824	28,698	481,57,144	

There is a marked decline in the value of the assessments under Parts II. and III. Under Part V. although, on the whole, the number of individuals and the incomes assessed in 1871-72 are smaller than those in 1870-71 in consequence of the exemption from the tax of all incomes under 750, still the number actually assessed and the value of the assessments above that minimum are large. This is owing, the Board believe, chiefly to the reduced rate of the tax, in consequence of which the assessments were made more freely, and were less contested by tax-payers. Statistics as to the number of objection petitions and appeals presented

153

Proceedings of the Madras Government, Revenue Department, 9th November 1872.

Read the following papers :—

No. 22. From the Secretary to the Government of India, Financial Department, (Separate Revenue—Assessed Taxes,) to the Chief Secretary to the Government of Fort St. George, dated Simla, 7th October 1872, Circular No. 3,327.

I AM directed to request that, with the permission of His Excellency the Governor in Council, you will be good enough to furnish the report on the working of the Income-tax Act XII. of 1871 with the least avoidable delay.

2. It is essential that the report should reach the office at Calcutta not later than the 15th November next.

REFERRED to the Board of Revenue for the desired report.

(Signed) W. HUDLESTON,
Secretary to Government.

17*th October* 1872.

No. 23. From the Secretary to the Board of Revenue, Madras, to the Chief Secretary to Government, Revenue Department, Fort St. George, dated 5th November 1872.

WITH reference to the G. Os. marginally noted, I am directed by the Board of Revenue to submit, for transmission to the Government of India, two returns affording information in detail in regard to the professions, trades, etc., brought under assessment under Part V., and in respect of Companies assessed under Part III., of the Income-tax Act XII. of 1871.

G. O., dated 18th April 1871, No. 700. Docket by Local Government, Revenue Department, dated 17th October 1872, on letter from Government of India, dated 7th October 1872, No. 3,327.

2. Both these returns show only the assessed demand exclusive of fines.

3. The following statement gives in one view the demand, collection, and balance under all heads during 1871-72 under Act XII. of 1871:—

Items.	Demand.	Collection.	Remission.	Balance.	Refunds.
	RS.	RS.	RS.	RS.	RS.
Stoppages from salaries of Government servants, Part II...	1,03,762	1,03,762	...	...	...
Stoppages from salaries of Government servants, Part II...	19,959	19,959	...	...	...
Tax levied on profits of Companies, Part III	33,954	33,954	...	...	...
Stoppages from interest on Government Securities, Part IV	2,938	2,938	...	...	...
Tax levied on other incomes, Part V..	4,83,819 Fines. 5,636	4,47,725	210	41,520	... 156
Total...	6,50,068	6,08,338	210	41,520	156

The stoppages from interest on Government Securities given in the foreg... statement are exclusive of the collections made at the Bank of Madras, about which no information has been received in this office.

Rev: 1872 Dept.
From No 3485.
The Superintendent
Rev Survey
To The Secretary to Govt.
Rev: Department
Dated 28th
Despatched 28th October
Received 30th
No 2264
Subject 59
Requesting that Govt. will be pleased to recommend Captain Freeth to the India Office to be permitted to attend the ordnance Survey Office at South Ampton.
With Docs
No 1531 - 9th Nov 72

13 of the Enclosures Rev Survey No 1153 dated 28th Oct 72

Capt Freeth

Dept of Revenue Settlement & Agriculture

1820-21

Proceedings of the Madras Government, Revenue Department,
9th November 1872.

No. 20. Read the following letter from the Superintendent of Revenue Survey, to the Secretary to Government, Revenue Department, Fort St. George, dated Bangalore, 28th October 1872, No. 2,264-59 :—

CAPTAIN Freeth (late R.A.), 1st Assistant Superintendent of Revenue Survey, at present on leave in England, is desirous of being permitted to attend the Ordnance Survey Office at Southampton. In reply to an application he made to the India Office, he was informed that he should obtain the recommendation of the Madras Government.

2. I have the honour to request that Government will be pleased to make the required recommendation in behalf of this officer, who is in every way deserving of it.

3. It is hardly necessary to point out the advantages to be derived from attending the office of the Ordnance Survey, where an officer can acquire a knowledge of the most recent processes in the reduction and re-production of maps, and also of the most approved methods of compilation and of describing the graticule, etc.

4. On former occasions Sir Henry James has been so obliging as to permit officers of this department access to the Ordnance Survey Office on my direct application to him, but as in this case Captain Freeth has applied to the India Office, it appears desirable that the course pointed out by that office should be followed.

No. 21. ORDER THEREON, 9th November 1872, No. 1,531.

Miscellaneous.

ORDERED that the desired application be made to the Secretary of State on Captain Freeth's behalf.

(True Extract)

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

To the Superintendent of Revenue Survey.

Exd. F. R. Bantleman.

No 1532 Revenue Department

Proceedings of the Madras Government
Under date the 9th Novr 1872

Read the following papers:-

From Govt of India. Finl Deptt.
Requesting to furnish the report on the working of the Income tax act XII of 1871 with least avoidable delay. } (H. E. 7th October 1872 No 3327)

From The Secy: Bd of Revenue.
Submitting for transmission to Govt of India Returns affording information in detail in regard to professions trades &c brought under assessm t under Part V & in respect of Companies assessed under Part III of Income tax act XII of 1871- } (" 5th Novr 1872 No -)

Ordered that the foregoing letter from the Board of Revenue with the Returns therewith received be forwarded to the Government of India.

14 To the Board of Rev dated 18th Novr 72 No 40

4/3/1872

5

Govt. of {1872} Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated November 9th.

Recd. *Encl.*

G. O., 9th November 1872, No. 1,532.

NOVEMBER.
Nos. 22—24.

Income-tax Act XII. of 1871.—Letter from the Board of Revenue, together with the returns, reporting on its working, ordered to be forwarded to the Government of India.