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(3) Initials of the Referencer

MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

G.O. No. / ~~B.P. No.~~	812-13	Press / ~~Mis.~~
Dated	21-5-	1872. / ~~195~~ .

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
21st May 1872.

No. 222. *Dated 21st May* 1872, No. 812.

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 directed to the Resolution of the Government of India dated 19th April 1872, and published at page 880 of the *Fort St. George Gazette*, dated 7th May 1872, prescribing Rules for the enforcement of the Indian Income-tax Act VIII. of 1872.

2. All officers empowered as above can exercise the powers of Collectors under the said Income-tax Act.

3. Under Section 43 of the Act the Government resolve to vest all Collectors of districts, the Commissioner of the Nilgiris, and all other Revenue-officers in independent charge with the powers of a Commissioner of Revenue under the Act in respect of all assessments made by their subordinates. The Board of Revenue is vested with like powers in regard to assessments originally made by Collectors of districts or by the Commissioner of the Nilgiris.

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

5. Officers other than those last named below the grade of Collector of a district, but who exercise the powers of a Collector under the Act, will institute no prosecutions 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.

7. With these exceptions officers vested with the appellate powers of a Commissioner of Revenue will be chary of exercising their powers of making original assessments.

8. Application has been made to the Government of India under Section 21 of the Act for continuing under it the Rules in force last year for the assessment of incomes derived from land.

9. Special attention is directed to Section 22 of the Act, under which persons assessed at Rs. 1,000 (the minimum of income chargeable under the present Act) or upwards under Part V., Act XII. of 1871 will be assessed at the *same* amount under the Act now in force. The assessment may be reduced or cancelled on application and cause shown, but cannot be increased.

10. The Board of Revenue will take steps to effect as speedily as possible any reduction in the Special Establishments which are employed for Income-tax purposes which may be feasible in consequence of this simplification of system.

11. The Board of Revenue will also issue any further subsidiary instructions necessary for the satisfactory working of the Act and for maintaining the prescribed Registers and Returns, and they will, in due course, forward to Government,

for transmission to the Government of India, the Returns which have to be made each half year.

12. Ordered that the following Notification be published in the *Fort St. George Gazette* :—

NOTIFICATION.

UNDER the authority vested in him by Section 43 of the Income-tax Act VIII. of 1872, the Governor in Council is pleased to appoint the under-mentioned officers to exercise and perform under that Act the powers and duties specified in each case :—

Officers.	*Powers and Duties.*
Board of Revenue	Those of a Commissioner of Revenue under the Act in respect of all assessments made by Collectors of districts and the Commissioner of the Nilgiris.
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.	Those of a Commissioner of Revenue under the Act in respect of all assessments made by their immediate subordinates.
Deputy-Collectors in charge of treasuries, Tahsildars of taluqs, and Sub-Magistrates in charge of Zemindaris.	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.

Exd. F. R. Bantleman.

REVENUE DEPARTMENT.
FORT ST. GEORGE,
21*st May* 1872.

No. 813.

No. 223.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Miscellaneous.

SIR,—Referring to Section 21 of the Indian Income-tax Act VIII. of 1872, I am directed to request sanction of the Governor-General in Council for the adoption, in the current year, of the rules for the assessment of incomes derived from land appended hereto, which are identical with those approved for use last year, modified only as to the amount of the tax.

I have the honour to be,
Sir,
Your most obedient servant,

Secretary to Government.

Rules under Section 21, *Act VIII. of* 1872.

THE Right Honourable the Governor in Council, with the assent of His Excellency the Governor-General in Council, prescribes the following Rules for the assessment to Income-tax of incomes derived from land under Section 21, Act VIII. of 1872.

2. For the purposes of this Act it is to be assumed, as a general rule, that the net income or profits derived by the land-holder from land temporarily settled is equal to the amount at which such land is assessed to the land-revenue, provided always that Collectors shall be at liberty to estimate such income or profits at a higher rate, when they have good ground to believe that the equivalent above assumed is materially below the truth, and similarly that the land-holder shall be entitled to show, if he be able, that the assumed profits under the general rule are in excess of the truth.

3. Tahsildars exercising the powers of Collectors under the Act, and enhancing their estimate of profits from land in any case above an amount correspond-

ing with the land assessment, shall report every such case for the confirmation of the divisional officer before proceeding to levy the Income-tax on the higher estimate of profits.

4. Officers making assessments of Income-tax will abstain from instituting any inquiries whatever in cases of a land-holder paying less than Rs. 1,000 yearly to Government on account of his land, unless they have good ground to believe that the income of the land-holder in question, either derived from the land alone or derived from the land and from other sources, is not less than Rs. 1,000.

5. The foregoing Rules will be applied to minor-Inams, their land assessment value being estimated according to the prevailing rate of assessment on adjoining Malguzari land of like quality and position; but Inams consisting of an entire village, or of larger extent, and all permanently settled estates will be dealt with under the ordinary Rules prescribed by the Act for assessing incomes.

(45)

Revt Department

Ordered that the following Notification be published in the Fort St. George Gazette.

Notification

Under the authority vested in him by Section 43 Act 8 of 1872 (Indian Income Tax Act) the Right Honorable His Excellency the Governor in Council is pleased to appoint Rc. Raghunadha Row, Deputy Collector Madras District to exercise and perform the powers and duties of a Collector within the Dist. of Madras for the purposes of the said Act."

I. D. S

G.G.

I. D.

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Revenue Dept.
No 813. 21st May 1872.

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To

The Secretary to the Govt of India
Financial Dept.

Sir,

Referring to Sec: 21
of the Indian Income
tax Act 8 of 1872, I am
directed to request sanction
of the Governor General
in Council for the adop-
tion in the current year
of the rules for the
assessment of incomes
derived from land,
appended hereto, which
are identical with
those

those approved for use last year, modified only as to the amount of the tax.

Rules under Sec: 21 Act VIII of 1872.

The Right Honorable the Governor in Council, with the assent of His Excellency the Governor-General in Council, prescribes the following rules for the assessment to Income-tax of incomes derived from land, under section 21 Act VIII of 1872.

For the purposes of this Act, it is to be assumed, as a general rule, that the net income or profits derived by the landholder from land temporarily settled is equal to the amount at which such land is assessed to the land-revenue, provided always that Collectors shall be at liberty to estimate such income or profits at a higher rate, when they have good ground to believe that the equivalent above assumed is materially below the truth, and similarly that the landholder shall be entitled to show, if he be able, that the assumed profits

under

under the general rule are in excess of the truth.

Tahsildars exercising the powers of Collectors under the Act, and enhancing their estimate of profits from land in any case above an amount corresponding with the land-assessment, shall report every such case for the confirmation of the divisional officer before proceeding to levy the Income-tax on the higher estimate of profits.

Officers making assessments of Income tax will abstain

abstain from instituting any inquiries whatever in cases of a land holder paying less than Rs 1000 yearly to Govt on account of his land, unless they have good ground to believe that the income of the land holder in question, either derived from the land alone or derived from the land & from other sources, is not less than Rs 1000.

The foregoing rules will be applied to minor Inams, their land assessment value

value being estimated according to the prevailing rate of assessment on adjoining Malguzari land of like quality and position; but Inams consisting of an entire village or of larger extent and all permanently settled estates will be dealt with under the ordinary rules prescribed by the Act for assessing incomes.

J.B.

30/M

23/2/35-Rev

To

Govt of India

Rules for assessment of incomes derived from land –

Referable to

Hon Mr Sims

Des Lodge

Revenue Department.

No. 812.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 21st May 1872

Read the following

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 Reg: 7 of 1828, Act 7 of 1857, or Madras Act 1 of 1868 is directed to the Resolution of the Govt of India dated 19th April 1872, and re-published at page 880 of the Fort St George Gazette dated

Dated 7th May 1872
prescribing rules for the
enforcement of the Indian
Income Tax Act 8 of 1872

All Officers empowered
as above can exercise the
powers of Collectors under
the said Income Tax Act

Under Sec: 43
of the Act the Govt resolve
to vest all Collectors of
Districts, the Commissioner
of the Nilgiris and all the
Revenue Officers in in-
dependent charge with
the powers of a Commissioner
of Revenue under the Act
in respect of all assess-
ments made by their
Subordinates - The Board
of Revenue is vested with
like powers in regard to
assessments originally
made by Collectors of
Districts or by the Commis-
sioner of the Nilgiris.

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The Govt resolve
further to vest all Deputy
Collectors in charge of Treasuries
Tahsildars of talukes 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

Officers other than
those last named below
the rank of Collector of a
District but who exercise
the powers of a Collector
under the Act will institute
no prosecutions without the
approval of the Collector
of the District first obtained.

The Govt 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

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Govt
Treasuries
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do the same in regard to incomes between Rs 5000 and Rs 10,000

With these exceptions appeals rested with the appellate powers of a Commissioner of Revenue will be chary of exercising their powers of increasing original assessments.

Application has been made to the Govt of India under Sec: 21 of the Act for continuing under it the rules in force last year for the assessment of incomes derived from land

Special attention is directed to Sec: 22 of the Act under which persons assessed at Rs 1000 (the minimum of income chargable under the present act) or upwards under part V Act 12 of 1871 will be assessed at the

3 the same amount under the Act now in force. The assessment may be reduced or cancelled on application and cause shown, but cannot be increased.

The Board of Rev: will take steps to effect as speedily as possible any reduction in the special Establishments which are employed for income tax purposes which may be feasible in consequence of this simplification of system

The Board of Revenue will also issue any further subsidiary instructions necessary for the satisfactory working of the Act and for maintaining the prescribed registers and returns and they will in due course forward to Govt for transmission to the Govt of India

the

the returns which have to be made ~~every~~ each half year.

Ordered that the following Notification be published in the Fort St George Gazette

Notification

Under the authority vested in him by Sec: 43 of the Income tax Act 8 of 1872 the Governor in Council is pleased to appoint the undermentioned Officers to exercise and perform under that Act the powers and duties specified in each case.

Officers.	Powers and Duties
Board of Revenue.	Those of a Commissioner of Revenue under the Act in respect of all assessments made by Collrs of Districts and the Comr of the Nilgiris
Collectors of Dists: and all officers exercising the powers of a Collr of Land Rev: under Reg: 7 of 1828, Act 7 of 1857 & Madras Act 1 of 1868.	Those of a Comr of Rev: under the Act in respect of all assessments made by their immediate subordinates.
Dy Collectors in charge of Treasuries, Tahsildars of Taluks and Sub Magistrates in charge of Zemindaries.	Those of Collectors under the Act (excepting the power to institute prosecutions) within their respective charges and stations.

14 Bd of Rev Decd Ins
6 Acct Genl

No. 222-223

G.O.

Rules for the enforcement of the Indian Income tax Act-8 of 1872.

Special Sec.
Hon. Members

Rec'd

Govt. of {1872} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated 21st May.

Read.

G. O., 21st May 1872, No. 812.

MAY.
No. 222.

Income-tax Act Rules.—Issuing orders for working them satisfactorily, and appointing officers to exercise and perform under the Act the powers and duties specified in each case.

M/25
G. 18 = May/72 R. 213