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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No.	1604	Press.
B.P. No.		Mis.
Dated	3-10-1878	197

Not to be folded or roughly handled

Archives I—5,806—24-2-78.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

3rd October 1878, No. 1,604.

Read the following paper :—

No. 24. Proceedings of the Board of Revenue, dated 12th September 1878, No. 2,519.

Read the following letter from J. GROSE, Esq., Collector of Nellore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 22nd August 1878, No. 3,557 :—

I HAVE the honor, with reference to Board's Proceedings, dated 4th July 1878, No. 1,859, to report that in the Nellore Municipality 517 individuals have been assessed at Rupees 4,269 up to date, and the necessary lists have been published. The amount is smaller than I expected, but Nellore is a poor town with very little trade, so that whilst I believe the assessment to be fair I am sure the reluctance of the people to admit its justice and to pay it will be great.

2. Petitions raising objections to the assessment are now being received. This being the first year of the tax, the work of collecting information to ascertain each individual's circumstances, of keeping the necessary registers and accounts, and of collecting the tax in due time will be heavier than it will be hereafter. The present establishment already, and now requests sanction for the retention up to December next of a clerk on 25 Rupees and an assistant clerk on 15 Rupees, the total cost being 40 Rupees per month. I concur with him that without this establishment it

	RS.	A.	P.
* Charges incurred up to date ...	113	11	6
Salary of two clerks now proposed to be retained till the end of December 1878 ...	200	0	0
Contingencies ...	6	4	6
Total ...	320	0	0
† 1 Clerk ...	25	0	0
1 do. ...	15	0	0
Total ...	40	0	0

will be difficult to manage the work efficiently. The total charges for the collection of the tax for this year will not exceed Rupees 320.* It seems to me not to be desirable to fix a percentage on the collections as the charge for making them, first, because the collections will be so small that the percentage must necessarily be abnormally high, and, second, because the bulk of the work will be disposed of in the first year, so that any percentage fixed then will be unsuitable for the following years.

Stationery ...	6	0	1
Establishment ...	40	0	0
Printing forms ...	7	8	0
Stationery ...	3	7	0
Establishment ...	56	12	5
Total ...	113	11	6

3. I request, therefore, the Board will be pleased to obtain the sanction of Government for entertaining the establishment noted in the margin,† subject to modification at the end of December next and also for the charges already incurred, amounting to Rs. 113-11-6.‡

4. The Vice-President's letter explaining the necessity for a separate establishment for the work is enclosed.

ENCLOSURE No. 1.

From C. KALYANASUNDARUM CHETTY, Vice-President of the Nellore Municipality,
to J. GROSE, Esq., Collector of Nellore, dated 17th August 1878.

With reference to the Board's Proceedings, dated 4th July 1878, No. 1,859, communicated to me for report, I have the honor to state that the number of assessments likely to be made under the License Tax Act III of 1878 and the proceeds of the tax in the Nellore Municipality will be about 500 and Rupees 4,000, respectively. Lists of persons to be licensed have been already published, and petitions against the assessments are now being received. Almost every one of the merchants, &c., assessed tries to escape from the payment of the tax. In the first year there will be some difficulty to ascertain each individual's circumstances and to see that all merchants, &c., have taken their licenses as required by the Act. Unless therefore a suitable establishment is allowed, the work cannot be efficiently managed. I have already dispensed with the services of one of the two notice servers first entertained on Rupees 15 each, and from the 1st instant I propose reducing the clerk's pay from 35 to 25 Rupees, so the present cost will be Rupees 40 per month. The services of the clerk may be dispensed with at the end of December next when the hearing of the petitions received will be completed, and almost the whole amount assessed will probably be collected and the work much lightened by that time.

2. Under the above circumstances, I request you will be pleased to obtain the necessary sanction for retention up to December next of the establishment noted in the margin at a cost of Rupees 40 per month. It is not now possible to fix upon any percentage of charges as desired by the Board of Revenue.

1 Clerk		25
1 Assistant Clerk		15
		—
		40

(True Copy)

(Signed) C. KALYANASUNDARUM CHETTY,
Ag. Dy. Collr., for Collr. on Circuit.

The Board adhere to their opinion that a percentage allowance is the best mode to be performed. All that the Board desire is that the Municipality for the whole year, leaving it to employ as many hands as it may consider necessary for the work.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 25.

ORDER THEREON, 3rd October 1878, No. 1,604.

Miscellaneous.

RECORDED.

2. The percentage proposed has still to be reported.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under Secretary to Government.

To the Board of Revenue.

Exd. T. D. Ryan.

1604
2

1604/3

No. 2,519.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 12th September 1878.

Read the following letter from J. GROSE, Esq., Collector of Nellore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 22nd August 1878, No. 3,357:—

I HAVE the honor, with reference to Board's Proceedings, dated 4th July 1878, No. 1,859, to report that in the Nellore Municipality 517 individuals have been assessed at Rupees 4,269 up to date, and the necessary lists have been published. The amount is smaller than I expected, but Nellore is a poor town with very little trade, so that whilst I believe the assessment to be fair I am sure the reluctance of the people to admit its justice and to pay it will be great.

2. Petitions raising objections to the assessment are now being received. This being the first year of the tax, the work of collecting information to ascertain each individual's circumstances, of keeping the necessary registers and accounts, and of collecting the tax in due time will be heavier than it will be hereafter. The present establishment of the Municipality have full work in the ordinary way, and are therefore not able to devote any portion of their time to the license tax. The necessary lists of persons to be licensed having been prepared, the Vice-President has reduced the establishment already, and now requests sanction for the retention up to December next of a clerk on 25 Rupees and an assistant clerk on 15 Rupees, the total cost being 40 Rupees per month. I concur with him that without this establishment it

	RS.	A.	P.
* Charges incurred up to date ...	113	11	6
Salary of two clerks now proposed to be retained till the end of December 1878 ...	200	0	0
Total ...	320	0	0
† 1 Clerk ...	25	0	0
1 do. ...	15	0	0
Total ...	40	0	0

‡ June 1878.

Stationery ...	6	0	1
July.			
Establishment ...	40	0	0
Printing forms ...	7	8	0
Stationery ...	3	7	0
August.			
Establishment ...	56	12	5
Total ...	113	11	6

will be difficult to manage the work efficiently. The total charges for the collection of the tax for this year will not exceed Rupees 320.* It seems to me not to be desirable to fix a percentage on the first, because the work is so small that the percentage must necessarily be abnormally high, and, second, because the bulk of the work will be disposed of in the first year, so that any percentage fixed then will be unsuitable for the following years.

3. I request, therefore, the Board will be pleased to obtain the sanction of Government for entertaining the establishment noted in the margin,† subject to modification at the end of December next and also for the charges already incurred, amounting to Rs. 113-11-6.‡

4. The Vice-President's letter explaining the necessity for a separate establishment for the work is enclosed.

ENCLOSURE No. 1.

From C. KALYANASUNDARUM CHETTY, Vice-President of the Nellore Municipality, to J. GROSE, Esq., Collector of Nellore, dated 17th August 1878.

With reference to the Board's Proceedings, dated 4th July 1878, No. 1,859, communicated to me for report, I have the honor to state that the number of assessments likely to be made under the License Tax Act III of 1878 and the proceeds of the tax in the Nellore Municipality will be about 500 and Rupees 4,000, respectively. Lists of persons to be licensed have been

REVENUE.

THE BOARD OF REVENUE.

Dated October 3rd.

Printed 8th.

Recd.

Encl.

G.O. 3rd October 1878, No. 1,604.

OCTOBER.

Nov. 24-25.

License Tax Act III of 1878.—Recording Proceedings of the Board of Revenue adhering to the opinion already expressed that a percentage allowance is the best method of remuneration to Municipalities, leaving them to employ as many clerks as they may consider necessary for working the same, and observing that the percentage proposed has still to be reported.



N. 24.
already published, and petitions against the assessments are now being received. Almost every one of the merchants, &c., assessed tries to escape from the payment of the tax. In the first year there will be some difficulty to ascertain each individual's circumstances and to see that all merchants, &c., have taken their licenses as required by the Act. Unless therefore a suitable establishment is allowed, the work cannot be efficiently managed. I have already dispensed with the services of one of the two notice servers first entertained on Rupees 15 each, and from the 1st instant I propose reducing the clerk's pay from 35 to 25 Rupees, so the present cost will be Rupees 40 per month. The services of the clerk may be dispensed with at the end of December next when the hearing of the petitions received will be completed, and almost the whole amount assessed will probably be collected and the work much lightened by that time.

2. Under the above circumstances, I request you will be pleased to obtain the necessary sanction for retention up to December next of the establishment noted in the margin at a cost of Rupees 40 per month. It is not now possible to fix upon any percentage of charges as desired by the Board of Revenue.

1 Clerk	Rs.
1 Assistant Clerk	25
	15
	40
	—

(True Copy)

(Signed) C. KALYANASUNDARUM CHETTY,
Ag. Dy. Collr., for Collr. on Circuit.

THE Board adhere to their opinion that a percentage allowance is the best mode of remuneration. It is not necessary that the proportion should be the same in all Municipalities and for all years. Different percentages may be proposed for different years and for different Municipalities according to the nature and amount of work to be performed. All that the Board desire is that a fixed sum should be allotted to each Municipality for the whole year, leaving it to employ as many hands as it may consider necessary for the work.

Acting Secretary.

To the Collector of Nellore.

Copy to the Secretary to Government, Revenue Department.

Ed. A. Grubert.

14th Sol. Board of Revenue 1878-1879

THE COLLECTOR OF NELLORE

Board of Revenue,
MADRAS.

1878.

Dated September 12th.

Printed 19th.

Recd. 22nd

PROCEEDINGS, 12th Sept. 1878, No. 2,619.

SEPTEMBER.

No. 2,619.

License Tax Act III of 1878.—Informing Collector of Nellore that Board adhere to the opinion already expressed that a percentage allowance is the best mode of remuneration to Municipalities, leaving them to employ as many hands as they may consider necessary for working the same.

2. 20. 1878
Prepared by the Secy
to the Board of Revenue
13/9/78

8/15-4/98 128-130.

Revenue Department
No 4231.