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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. 1495 Press.
~~G.P. No.~~ Mis.

Dated 12-9-1878 197-

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Archives I—5,806—24-2-78.

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

12th September 1878, No. 1,495.

Read the following paper :—

No. 157. Proceedings of the Board of Revenue, dated 4th September 1878, No. 2,457.

Read again letter from the Collector of Nellore, dated 24th July 1878, No. 2,092, recorded in Board's Proceedings, dated 3rd August 1878, No. 2,167.

Read also the following letter from J. GROSE, Esq., Collector of Nellore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 14th August 1878, No. 3,241 :—

With reference to the Board's Proceedings, No. 2,167, dated the 3rd instant, I have the honor to state that the omission of Section 6 is the result of a clerical error.

2. With regard to paragraph 2 of the Proceedings, I beg to state that the Tahsildars have not been invested with the powers of Collectors. The Divisional Officers have been invested with such powers, and their work is therefore heavy; hence the necessity for additional hands in their offices.

Submitted for the orders of Government.

2. As Tahsildars have not been invested with the powers of a Collector under the Act, the Board do not think that they require assistance; but as the duty of assessing will devolve on the Divisional Officers, they may be allowed a clerk on Rupees 20 as suggested.

(A true Copy and Extract.)

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

No. 158. Order thereon, 12th September 1878, No. 1,495.

Miscellaneous. Sanctioned.

(True Extract.)

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

To the Board of Revenue.
„ the Financial Department.
„ the Accountant-General.

Esd. W. H. French.

1495

No. 1,325.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th May 1878.

Read the following letter from H. SEWELL, Esq., Acting Collector of Trichinopoly, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 8th May 1878, No. 115:—

WITH reference to Board's Proceedings, dated 17th April last, No. 1,077, I have the honor to report, for the information of the Board, that I have made the necessary arrangements for the preparation of the list of persons to be licensed under Act III of 1878 both in and outside the Municipalities.

2. I beg to enclose copy of my circular on the subject to the Divisional Officers.

3. I have also called upon the Municipalities of Trichinopoly and Srirangam to at once arrange for the preparation of a statement showing the names of persons to be licensed, the class under which each falls, and the amount of fee to be paid by each of them; also to intimate to me the amount of remuneration they may require for the additional labor that the working of the Act may throw upon their establishment.

4. I have delegated to the Tahsildars the powers of Sections 10, 11 and 12, and to the Divisional Officers those of 6, 13, 14 and 15 in addition.

5. The Board have recommended that the Head Assistants, Assistants and Deputy Collectors should be authorized to exercise the powers of Section 19, and that the power to demand traders to produce licenses under Section 21 should be delegated to all Divisional Officers, Tahsildars, Sub-Magistrates and Taluq Sheristadars. To this list I would beg to add Revenue Inspectors also. The last-mentioned officials are more likely, by their constant circuits in the villages, to be personally acquainted with the status and earnings of the several traders in the villages. Investing them with power to demand licenses will, in a great measure, check the evasion of the tax.

6. The five Zemindaries in this district are all attached to one or other of the Government taluqs, and therefore no Sub-Magistrates need be empowered under the Act as far as this district is concerned.

ENCLOSURE No. 1.

From H. SEWELL, Esq., Acting Collector of Trichinopoly, to the Divisional Officers, Trichinopoly, dated 8th May 1878, No. 502.

WITH reference to Board's Proceedings, dated 17th April last, No. 1,077, copy of which is sent herewith, I have the honor to request you will be good enough to at once arrange for the License Tax Act III of 1878 being put in force.

2. I have this day sent for publication in the District Gazette a notification delegating to the Divisional Officers the powers described in Sections 6, 10, 11, 12, 13, 14 and 15 of the Act, and to the Tahsildars those of 10, 11 and 12 for the present.

3. Pending the receipt of the rules under Clause (*b*), Section 23, promised in paragraph 3 of the Board's Proceedings, I think the following arrangements may be made for the preparation of the list of persons to be licensed under the Act.

4. The records of the old license tax under Act XXI of 1867, will be of use as a guide for the preparation of the list, although there must have been a good deal of change in the status of the trades, &c., licensed under the old Act. The Tahsildar, with the aid of the Curnam and Puttaquanigar and other respectable men of each village, should go over the old list of traders very carefully, adding to it all new traders and striking out those that do not now exist, ascertaining, with all possible accuracy, the income of each old and new trader and classing him under the proper head of the schedule according to his income. In cases of any doubt as regards the nett earnings of any party, the powers vested under Section 13 of the Act may be exercised by the Tahsildar. He must himself sit at this work and exercise great care and discretion in preparing the list. When it is completed for the whole taluq, it should be submitted to the Divisional Officer, on whose approval and return the list and a notification such as is contemplated in Section 11 should be published by beat of tom-tom in each village.

5. Petitions of objection by the trades may be heard and disposed of by the Divisional Officers under Sections 13, 14 and 15.

6. As soon as the sanction of the Government is received, I shall delegate the powers of Section 10 to all Divisional Officers for the purpose of their each assigning to trade the fee.

(True Copy.)

(Signed) H. SEWELL,
Acting Collector.

From the wording of Section 11 of the License Act the intention of the legislature appears to have been that the powers under Section 6 should be exercised by the officer who prepares the lists, and of course it follows that the officer who has power to issue the license should have the power to hear objections to the assessment under Section 13. It therefore seems to the Board that Tahsildars should either be invested with all the powers under Sections 6, 10, 11, 12, 13, 14 and 15 or with none, they in the latter case merely assisting the Divisional Officers in their subordinate capacity. The Collector is requested to revise his circular of instructions accordingly.

2. The Board have no objection to Revenue Inspectors being invested with the power to demand the production of licenses under Section 21. The Collector is competent to confer the necessary authority.

(True Copies and Extract.)

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

(True Copy.)

(Signed) M. JORDAN,
First Assistant.

To the Collector of Trichinopoly.
Copy to all other Collectors.

Rvd. A. Grubert.

1878.
Board of Revenue,
MADRAS.

Proceedings, 10th May 1878, No. 1,325.

Read

Received

MAY,
No. 1,325.

Madras License Act No. III of 1878.—Requesting Collector of Trichinopoly to revise the circular of instructions issued by him under — for guidance of Divisional Officers, and stating that Board have no objection to Revenue Inspectors being invested with the power to demand the production of licenses under Section 21.

No. 2,167.

Proceedings of the Board of Revenue, dated 3rd August 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 Nellore, 24th July 1878, No. 2,992:—

In their Proceedings, No. 1,078, dated 17th April last, the Board of Revenue have sanctioned the following (maximum) additional establishment for this district on account of the License Tax Act III of 1878:—

	Rs.
One Clerk in the Collector's office on a monthly salary of	35
Nine Gumastas for the nine taluks at a total monthly cost of	135
Four " for the four Zemindari Divisions, &c	60
Total cost per mensem ...	230

2. I have sanctioned the entertainment of one Gumasta for each of the five taluks named in the margin and the four Zemindari Divisions where the business will be heavy.

Nellore, Atmakur, Kavali, Ongole, and Gudur.

3. The Divisional Officers have been invested with powers under Sections 10, 12, 13, and 15 of the Act, and this will involve much extra work in their offices, which cannot be conveniently managed by their small establishments which are already overworked. They have applied for assistance, and I have the honor to recommend that an additional clerk on Rupees 20 may be allowed for each of the Divisional Officers as per margin.

One for the Sub-Collector.
One for the Head Assistant Collector.
One for the General Deputy Collector.

4. The charge may be met from the savings effected by the non-employment of any Gumasta in four taluks.

In the circular which accompanied Mr. Grose's letter embodied in Board's Proceedings, dated 13th May 1878, No. 1,203, Divisional Officers were invested with powers under Sections 6, 10, 11, 12, 13, 14, and 15 of the License Act, but in the letter read above it is stated that they have been invested with the powers described in Sections 10, 12, 13, and 15 only. The Collector is requested to explain the matter. He is also referred to Board's Proceedings, dated 16th May 1878, No. 1,325, from which it will be observed that assessing officers should either be invested with powers under all the Sections 6, 10, 11, 12, 13, 14, and 15, or with none.

2. With reference to the proposal to allow an additional clerk to each Divisional Officer it should be stated whether all Tahsildars have been invested with the powers of Collectors under the Act or not; if so the Board do not see any necessity for giving assistance to Divisional Officers.

(A true Copy and Extract.)

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

To the Collector of Nellore.

Rvd. C. Howarth.

1878.

Board of Revenue

MADRAS.

Date Collection of Nellore.

Dated 4th April 1878.

Received 13th

Registered

Proceedings, Date August 1878, No. 2167.

AUGUST

No. 2167.

Modern Income Tax, Act III of 1878 — Requesting Collector of Nellore to report arrangements made by him — and to state with reference to Proceedings, date 17th April 1878, No. 1,077, whether any officers other than those mentioned in Section 27 should be invested by Government with any of the powers of a Collector under the Act — and to state what additional establishment will be required to enable Divisional Officers, with their Tahsildars, to work to such advantage as will ensure an adequate return of the Income Tax in accordance with powers of Collectors under the Act to be conferred on them.

No. 1,296.

Proceedings of the Board of Revenue, dated 15th May 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 6th May 1878, No. 1,779 :—

In Board's Proceedings, 17th April 1878, No. 1,077, paragraph 6, I am directed to report the arrangements made by me to ensure satisfactory administration of the License Act. I have the honor therefore to submit a copy of my order.

2. In paragraph 7 I am requested to report whether any officers other than those mentioned in Section 27 should be invested (I presume by the Governor in Council) with any of the powers of a Collector under the law. I think not. The power of requiring licenses to be produced may be granted by the Collector, and is dealt with in my order.

Enclosure No. 1.

Board's Proceedings, 17th April 1878, *No.* 1,077.

Observations to all Divisional Officers.

2. Tahsildars and Deputy Tahsildars will immediately proceed with the preparation of the lists provided for by Section 11 of the Act. The Deputy Tahsildar in Government Taluqs will include in their lists all persons within their jurisdiction who are required to take out licenses.

3. For the towns of Nellore and Ongole the Municipal Commissioners will be requested to prepare the list and to state what additional establishment they will require in consequence. It is presumed that the ordinary establishment will be able to collect the impost when the notice required in Section 26 has been served.

4. The powers described in Sections 6, 10, 11, 12, 13, 14 and 15 of the Act are hereby conferred on Divisional Officers as regards the territory within their jurisdiction as revenue officers, and on the Assistant Collector as regards Gudur.

5. The lists referred to in paragraph 2 of this note must be completed and forwarded to the offices in charge within six weeks from this date. After carefully examining and, if necessary, revising the list, the officer will arrange for its publication under Section 11.

6. All Tahsildars, Deputy Tahsildars, and Taluq Sheristadars are empowered to require the production of licenses under Section 21, but no prosecution for neglect or refusal to produce a license is to be instituted except at the instance of the Collector to whom the circumstances will be reported.

(Signed) J. GROSE,
Collector.

NELLORE,
6th May 1878.

ORDERED to be recorded.

(True Copies and Extract.)

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

To the Collector of Nellore.

Ex'd. C. Howarth.

1878.

Board of Revenue,

MADRAS.

Proceedings, 19th May 1878, No. 1,295.

Read

Rec'd

MAY.

No. 1,295.

License Tax Act. — Recording letter from Collector of Nellore reporting the arrangements made by him to ensure satisfactory administration of the —.

Revenue Department

No.

Proceedings of the Board of Revenue

Dated 4th September 1878.

Read again letter from the Collector of Nellore, dated 27th July 1878 No. 2992 recorded in Board's Proceedings dated 3rd August 1878 No. 2167.

Read also the following

R. 2241.

From

James Grove Esqre

Collector of Nellore

To

C.A. Gatton Esqre

Acting Secretary to the Board of Revenue. Madras.

Sir,

With reference to the Board's Proceedings, No. 2167, dated the 3rd instant I have the honor to state that the omission of Section 6 is the result of a clerical error.

2. With regard to para 2 of the Proceedings, I beg to state that the Tahsildars have not been invested with the powers of Collectors. The

Division &c.

1495
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Divisional officers have been invested with such powers and their work is therefore heavy. Hence the necessity for additional hands in their offices

Nellore Collector's Office 12th August 1898

I have &c.
(Sd) C Kalyanasundrum
By Collector
for Collector

Submitted for the orders of Government.

As Tahsildars have not been invested with the powers of a Collector under the Act, the Board do not think that they require assistance but as the duty of assessing will devolve on the Divisional officers they may be allowed a clerk on Rs 20. as suggested.

True Copy / Extract /

To The Secretary to Government R. D. etcetera Secretary

with Copies of &c. for. dated 18th May 1895 & 1896. 16th July 1895 & 1825. and 2nd August 1898 & 267

Revenue 1798 Bundle
No 3939
Proceedings of the
Board of Revenue
Dated the 7th September 1798
Read 7th do

Encl 3
Do rept 7th September 1798

Copy
Sarah Cook

Licence Tax Act 38 Geo III 1798

Submitting to Board letters
from Coll of Bellows regarding
establishment required on
account of the new additional
Office in that of the
Division at Offices may be
allowed a Clerk on Fee as
suggested.

Wm Cole