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Revenue Department
Minutes of Consultations.

12th Jan 1858.

Back no^s 30431

Order no 5057 / 12th Jan 1858.

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Fort Saint George, Revenue Consultation of 12th January 1858.

No. 30. Read the following Extract from the Proceedings of the Board of Revenue ; dated 24th November 1857, No. 4110.

* In Consultation 24th November 1857. Read letter from the Collector of Chingleput dated 28th October 1857.*

(Here enter No. 318.)

Resolved that the above letter be submitted for the orders of Government with reference to Para. 5 of the Extract Minutes Consultation 8th September last, R. D., No. 901.

2. The Board have already advocated the abolition of the taxes on Charcoal and Palmyras. The Streeharicottah jungle is now being rented in lots and the Board think the renter must be allowed the liberty of converting his wood into Charcoal, at his option without any further charge than the rent he pays for the forest.

3. The amount realized from Palmyra trees is very small, having been only Rupees 30 in 10 years, though of this sum Rupees 20 was received in the last year of the series Fusly 1265. As the trees are said to be private property and no similar tax is levied if they are exported by land instead of by the Canal, the Board support the Collector's recommendation that this petty item of Revenue be abolished.

(A true Extract.)

(Signed) J. D. SIM, Acting Secretary.

No. 31. ORDER THEREON, No. 50, dated 12th January 1858.

Para. 1. In certain letters which accompanied the Board's Proceedings of the 10th August last, the Collector of Chingleput reported on the measures he had taken for the conservancy of the Streeharicottah jungles, and on the taxes on certain articles alluded to by the Superintendent of the East Coast Canal in his report on the canal for the year 1855-56.

2. The Collector adverted to the heavy tax on wood cut in the jungles amounting to 40 per cent. of the cost of cutting, but this he said had ceased under the system of renting the jungle. He considered the taxes on Palmyra trees and charcoal to be high, and objectionable in character, and recommended that they should be abolished, but the Government did not see that any reason was given why there should be a tax on firewood and none on charcoal, and thought that as both were fuel they were equally liable to tax. The same argument they held to apply in respect to Palmyras, all other wood being taxed they saw no reason, why Palmyras used for building should not be taxed as well as all other wood used for precisely the same purpose. The Government thought it possible that the rates on these two articles might be too high, and they were prepared, in such case, to authorize a reduction; they accordingly requested the Board to give the subject their further consideration.

3. The Board's Proceedings of the 24th November communicated the Collector's reply to this requisition. That officer now states that the trees from which charcoal is manufactured being rented out, the Government have no power to tax it any longer, the tax being paid to Government in the rent on the raw article, the tree; and that in regard to Palmyra trees the same reasoning holds good. The Government would however remark that if the tax on charcoal and Palmyras rests exactly on the same ground as the tax on wood, there was no necessity for treating them as separate matters. In his letter of the 30th May, the Collector stated that the tax on wood had merged on the jungle rent, and that the question of the pressure of the tax had ceased, and he afterwards argued in respect of charcoal and Palmyras as if they were differently circumstanced, he now however says that the tax on these articles also merges in the jungle rent. If this be the correct view of the case, the Government cannot understand why the Collector should have recommended the abolition of the tax on charcoal and Palmyras, when by his own shewing it had virtually ceased with the rent of the jungle, in precisely the same manner as the tax on wood. It does not appear under these circumstances that any special order is called for from Government respecting the tax on these two articles.

(Signed) H. FORBES,
Acting Secretary to Government.

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Exhibit No. 4110

Extract from the Proceedings of the Board of Revenue, dated 24th November 1857.

Read letter from the Collector of Chingliput dated 23rd October 1857.

(Reference No. 318)

Resolved that the above letter be submitted for the orders of Government with reference to Para 5 of the Extract Minutes of Consultation 2nd September last R.D. No. 901.

2. The Board have already advocated the abolition of the taxes on Charcoal and Palmyras. The Sheehariottah Jungle is now being rented in lots and the Board think the renter must be allowed the liberty of converting his wood into Charcoal, at his option without any further charge than the rent he pays for the forest.

3. The amount realized from Palmyra trees is very small, having been only Rupees 39 in 10 years, though of this sum Rupees 20 was received in the last year of the series July 1858. As the trees

are said to be private property and no si-
-milar taxes levied if they are captured
by land instead of by the Canal, the Board
support the Collector's recommendation that
this petty item of Revenue be abolished.

Alfred Cabot

I. H. Luu

Secretary.

To,

A. C. C. Co.

Secretary to Government

Revenue Department

2 The Collector objected to the heavy tax on wood cut in the jungles amounting to 10 per cent of the cost of cutting. But this he said had ceased under the system of renting the jungles. He considered the taxes on Salween trees and charcoal to be high, and objectionable in character, and recommended that they should be abolished, but the Government did not see that any reason was given why there should be a tax on firewood and none on charcoal, and thought that as both were fuel they were equally liable to tax. The same argument they held to apply in respect to Salween, all other wood being

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being taxed they saw no reason why Salween used for building should not be taxed as well as all other wood used for precisely the same purpose. The Government thought it possible that the rates on these two articles might be too high, and they were prepared, in such case, to authorize a reduction, they accordingly requested the Board to give the subject their further consideration.

2 The Board's proceedings of the 24th November communicated the Collector's reply to this requisition. The Officer now states that the trees from which charcoal is manufactured being rented out the Government have no power to tax it

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J. J.

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