M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 123 — Press / ~~Mis.~~

244-245.

Dated 17—1— 1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 17th January 1861.

No. 244. Read the following Proceedings of the Board of Revenue, dated 4th January 1861, No. *32*:—

Read the following letter from, E. B. THOMAS, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Acting Secretary to the Board of Revenue, dated Bowany, 21st December 1860, No. 240.

SIR,

I have the honor to forward copy of a letter from the Assistant Collector at Ootacamund, dated 15th instant, No. 201, and to request under the circumstances therein represented, that the Joint Magistrate of Wellington be appointed as Assessor of Income Tax for that station and Coonoor.

Submitted for the orders of Government with the Board's recommendation in favor of the proposed appointment.

(A true Extract and Copy.)

(Signed) W. HUDLESTON, *Acting Secretary.*

No. 245. ORDER THEREON, 17th January 1861, No. 123.

The Governor in Council resolves to comply with the request of the Collector of Coimbatore, to the extent of appointing the Joint Magistrate of Wellington to be an Assessor of Income Tax within the limits of that Cantonment; but he sees no reason for giving him any authority over Coonoor, the inhabitants of which place are generally non-military.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

No. 32.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th January 1861.

Read the following letter from E. B. THOMAS, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Acting Secretary to the Board of Revenue, Fort Saint George, dated Camp Bowany, 21st December 1860, No. 240 :—

I have the honor to forward copy of a letter from the Assistant Collector at Ootacamund, dated 15th instant, No. 201, and to request, under the circumstances therein represented, that the Joint Magistrate of Wellington be appointed as Assessor of Income tax for that station and Coonoor.

ENCLOSURE No. 1.

From W. S. NESBITT, Esq., Assistant Collector, to E. B. THOMAS, Esq., Collector of Coimbatore, dated Ootacamund, 15th December 1860, No. 201.

1. I beg to draw your notice to a correspondence published at page 1,098 of the *Fort Saint George Gazette* of the 11th instant, which has passed between the Government of the North Western Provinces and the Supreme Government, regarding the appointment of all Cantonment Joint Magistrates as Assessors of Income tax of their respective Cantonments, and would beg to suggest for your consideration the advisability of the Joint Magistrate at Wellington being appointed accordingly. You will perceive at page 776 of the Gazette of 23rd October, his appointment of Assessor *as Commissarial* Officer, and I understand from him that "he is under "the impression that *that* appointment gives him authority *only* to collect the Income tax *from* "*his office Establishment.*" His appointment, however, *as Joint Magistrate*, would give him control over all Europeans within his jurisdiction, and in regard to all Income which Military Officers might be in the receipt of *other* than their pay.

2. The Board of Revenue in their Notification, dated 28th September, paragraph 19, intimated that the Assessors would be some "local Officer." This place is 10 miles from Coonoor, whereas Wellington is, I believe, only two from it. Moreover you are aware that my Magisterial duties and the charge of the Treasury involving the acceptance, payment, and granting of Bills, necessarily require me to be constantly here. I would, therefore, suggest that the assessment of the European community at Coonoor be also placed under the Joint Magistrate of Wellington.

(True Copy.)

(Signed) E. B. THOMAS, *Collector.*

Submitted for the orders of Government, with the Board's recommendation in favor of the proposed appointment.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Acting Secretary.

To J. D. Sim, Esq., Acting Secretary to Government, R. D.

Copy to E. B, Thomas, Esq., Collector of Coimbatore.

Exd. J. Wright.

Rev. 1861 Department

No. 31.

Proceedings of the
Board of Revenue

Dated 4th
Dispd 4
Recd 5th } January 1861

17 Sanj/61 No 123

No. 32

Submitting a letter
from the Collector of Coimbatore
with the Board's recommen-
dation that the Joint Magis-
trate of Mullingtow be appoin-
ted as a Assessor of Income
tax for that Station and
Coonoor.--