M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 240	Press ~~Mis.~~
481-482	
Dated 30 — 1 — 1861.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
30th January 1861.

No. 481. Read the following letter from R. S. ELLIS, Esq., Special Commissioner, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Madras, 16th January 1861, No. 64:—

SIR,

1. I have the honor to bring to the notice of Government that almost all those persons who were desirous of availing themselves of the provisions of Act XXXII of 1860, Section 16 have had their Returns assessed by me.

No. of persons assessed by the Special Commissioner.	Amount returned.			Amount of income Tax.		
	RS.	A.	P.	RS.	A.	P.
90	11,11,295	14	9	44,392	7	0

2. The number of Returns made to me as Special Commissioner, the income and profits returned and the amount of tax assessed are shown marginally.

3. It was difficult without the experience now acquired to devise the Establishment necessary for the Special Commissioner's Office, but by an arrangement made with the President of the Income Tax Commission, my establishment when not engaged in working with me, was made available for the use of the Commissioner's Office.

4. On the 24th November last, my Manager, Mr. Winscom, was appointed in addition to his other duties, Collector of Income Tax, and one of my clerks drawing a salary of 60 Rupees was dispensed with as no longer necessary. It will be in your recollection that until the 5th ultimo, I performed the duties of Sub-Collector of the Madras District although the whole of my salary of 2,000 Rupees per mensem was debited to the Income Tax.

5. I was then relieved from the duties of the Sub-Collector's Office and appointed a Commissioner of the Income Tax. The object of this arrangement was to relieve the President and the previously appointed Official Commissioners who had other duties to perform, from their frequent attendance at the Income Tax Office for the transaction of the current business, and it was arranged that all the official business not requiring the special sanction of the Board of Commissioners should be carried on by me in communication with the President, Mr. Hall.

6. Although my time has been fully taken up with the general business of the Income Tax Office, I deem it my duty to bring to the notice of the Government that during the remainder of the year, a separate Establishment on its present scale will not be necessary for the Special Commissioner.

7. The Natives generally have not shown much anxiety to avail themselves of the more direct and secret assessment provided by the Act. The duties therefore of the Special Cmmissioner have been and will be chiefly confined to making the assessments on Returns received from the European and East Indian communities.

8. Under these circumstances, it will not be necessary that there should be an Officer of Government solely occupied with the duties of a Special Commissioner. Any one of the Official Members of the Income Tax Commission, can, in addition to his duties as Commissioner, be invested with the functions of a Special Commissioner under Section 16 of Act XXXII of 1860, and by this arrangement a considerable saving to Government would be effected.

9. As regards the Office to be entertained by the Special Commissioner, it will be sufficient to retain the Manager and one Clerk; the Manager may, as at present, be also Collector of Income Tax, and I would suggest that his salary for the two offices should be made up of Rupees 150 per mensem, as Manager of the Special Commissioner's Office, and Rupees 250 per mensem, as Collector of the Income Tax.

10. It will however be still necessary that some one Official Member of the Income Tax Commission, should remain in charge of the current duties of the Income Tax Office to dispose, as at present in communication with the President, of the details of business not requiring the decision of the entire Board of Commissioners.

Income Tax Special Commr

11. In considering how this necessity should be met, two courses have presented themselves to the Commissioners;—1st, the continuance of the present system whereby the services of an Officer of experience will be secured drawing a salary either under the title of Special Commissioner or as the paid Member of the Income Tax Commission vested with the general management of the Income Tax Office, or 2nd, the appointment of the Secretary to the Commission, as a Member of the Commission, in which case it would be advisable in consideration of the increased labor and responsibility imposed upon the Secretary that his salary should be raised to Rupees 700.

12. It is essential that there should be some one Member of the Commission in charge of the general direction of the Income Tax Office, whose attendance can be regular and his service permanent, and whose experience could be available to the Board of Commissioners which, in the ordinary course of things, will be liable to many changes.

13. I have reason to know that of the two plans suggested, the Commissioners consider the first, as set forth in paragraph 11, to be in many respects that which they would recommend to be adopted; but it must rest with Government to determine whether the higher cost which would be involved may be incurred to secure the greater degree of efficiency which such paid Commissioner would ensure.

14. While proposing a scheme for a general Office for all the business connected with the Income Tax, I have the honor to suggest certain additions to the Offices of Commissioners and Collector, which additions will be rendered necessary, by the reduction of the Special Commissioner's Office, whose clerks have been made use of by the Commissioners and the Collector.

15. The Commissioners have found it necessary in disposing of vernacular Returns and of charges and surcharges made upon Natives who are unacquainted with English, to make use of an intelligent and respectable Native Interpreter, and it will be of advantage to appoint permanently, a sworn Officer on a salary sufficient to secure the services of a trustworthy and intelligent Native official. The salary should be, in my opinion, not less than 150 Rupees per mensem.

16. The work in the Collector's Office has increased, and it will be necessary that he should have two more clerks on salaries of Rupees 25 and 15 per mensem.

17. I feel the more confidence in making these suggestions now that I have become practically acquainted with the working of the Special Commissioner's and of the Commissioners' Offices, and I have not sooner furnished this report, because I was satisfied that my own time and that of my office as Special Commissioner, has been fully given to the Income Tax Office, though not latterly to the work of making special assessments.

18. I am authorized by the President, Mr. Hall, to state that he concurs with me in these suggestions with the exception that should the arrangements, mentioned in paragraph 12 with reference to the Secretary, be adopted, Mr. Hall would fix the salary at 600 instead of Rupees 700 as proposed by me.

19. Annexed is a tabular statement showing the Establishment at present sanctioned by the Government and the revised Establishments as now proposed.

20. It will be perceived that the saving to Government depends upon the question contained in paragraphs 11 to 13. Should the Secretary be made managing Commissioner the saving to Government will be Rupees 20,244 a year.

No. 482. ORDER THEREON, 30th January 1861, No. 249.

1. In this letter Mr. Ellis reports that after the experience he has had of the working of the Office of Special Commissioner, he is able to say that a separate Establishment for that Office on the present scale is not necessary. He therefore lays before Government two schemes for a general Establishment for all the business of the Offices of both the General and Special Commissioners. The distinguishing feature of both schemes is the proposal to have a paid official Member of the Commission, to have charge of the Income Tax Office, and to dispose in communication with the President, of such portion of the business as may not need to be submitted to the general Board. One scheme provides for this purpose an Officer of standing and experience on a salary of Rupees 2,000; the other contemplates the appointment of the Secretary, as a member of the Commission on a salary of either six hundred or seven hundred Rupees. Mr. Ellis has conferred with the President of the Commission, and states that the general Commissioners prefer the former plan, which entails a small increase of expenditure of Rupees 13 per mensem or Rupees 156 per annum over the present charges.

2. The Government approve the proposal to reduce the Establishment for the Special Commissioner. Of the two schemes proposed they are of opinion that the one first mentioned, and which is essentially the same as that now obtaining, is the best. They are satisfied that without the presence in the Office of an experienced and qualified Officer of weight and standing in the service, no way would be made in the work. Mr. Hall cannot give this attendance, and unless Mr. Ellis is therefore continued, the Government fear that the proceeds of the Tax in Madras will be small and the collection much retarded.

3. For these reasons the Governor in Council resolves to adopt the scheme which will continue to the Commission the services of the Special Commissioner as their managing member. The monthly cost of the several Offices will under that scheme be as follows:—

		RS.	A.	P.
Special Commissioner's Office	.....	190	0	0
Commissioners'	do.	2,926	0	0
Collector's	do.	574	0	0
Assessors'	do.	2,432	8	0
Total Rupees	.....	6,122	8	0

(Signed) J. D. BOURDILLON,
Secretary to Government.

Doner furnished this report, because I was satisfied that my own time and that of my office as Special Commissioner, has been fully given to the Income Tax office, though not latterly to the work of making Special Assessments.-

18 I am authorized by the President, Mr. Wall to state that he concurs with me in these suggestions with the exception that should the arrangements mentioned in Para 12 with reference to the Secretary, be adopted Mr. Wall would fix the Salary at 600 instead of Rs 700 as proposed by me.-

19 Annexed is a Tabular Statement showing the establishment at present sanctioned by the Government and the revised establishments as now proposed.-

20 It will be perceived that the saving to Government depends upon the question contained in Paras 11 to 13. Should the Secretary be made managing Commissioner the saving to Government will be Rs 20,224 — a Year.-

I have the honor to be,

Sir,

Your Most Obedient Servt

R.S. Ellis

Income Tax Special Commissioner

Income Tax Office at present sanctioned by Government

Designation of Office	Salary a Month
Special Comrs Office	
1 Special Commissioner	2000 "
1 Head Clerk to Do	250 "
1 Head Native Clerk	120 "
1 Native Clerk and Interpreter	40 "
1 English Copyist	25 "
1 Moochie	8 "
3 Messengers @ 10 Rs each	30 "
3 Peons @ 7 Rs each	21 "
Total	2494 "
Commissioners Office	
1 Secretary	400 "
1 Head Clerk and Record Keeper	100 "
1 Accountant	50 "
3 Copyists @ 40, 25 & 20	85 "
1 Moochee	10 "
1 Dafadar	10 "
6 Harkaras @ 8 Rs each	48 "
6 Peons @ 7 Rs each	42 "
2 Puzzepers @ 4	8 "
Total	753 "
Collectors Office	
1 Collector of Income Tax	150 "
1 Accountant	60 "
1 Writer	25 "
10 Ramaka Pillais @ 15 each	150 "
1 Shroff	20 "
4 Peons at 6 Rs each	24 "
Total	430 "
Assessors Office	
5 Assessors @ 500, 400, 350, 300 & 300	1850 "
5 Writers, one to each assessor @ 50	250 "
15 Ramaka Pillais 3 to Do @ 17½	262 8
10 Peons 2 to Do @ 7 each	70 "
Total	2432 8
Grand Total	6109 8
or Per Annum	73314 "

Income Tax Special Comrs Office
16th January 1861.

Income Tax Office as proposed at the end of Para 11

Designation of Office	Salary a Month
Special Commissioners Office	
1 Manager	100 "
1 Clerk attached to Do	40 "
Total	190 "
Commissioners Office	
1 Secretary & Commissioner	700 "
1 Peristadar & Interpreter	150 "
1 Head Clerk and Record Keeper	100 "
1 Accountant	50 "
1 Writer	40 "
2 Copyists @ 25 and 20	45 "
2 Moochies @ 10 & 8	18 "
1 Dufadar	10 "
15 Peons @ 7 each	105 "
2 Puzzepers @ 4	8 "
Total	1226 "
Collectors Office	
1 Collector	250 "
1 Accountant	60 "
3 Writers @ 30 25 & 15	70 "
1 Shroff	20 "
10 Ramakapillais @ 15 each	150 "
4 Peons @ 6 each	24 "
Total	574 "
Assessors Office	
5 Assessors @ 500, 400, 350, 300 & 300	1850 "
5 Writers one to each Assessor @ 50 each	250 "
15 Ramaka Pillais 3 to Do @ 17½ Do	262 8
10 Peons 2 to Do @ 7 each	70 "
Total	2432 8
Grand Total	4422 8
or Per Annum	53070 "
Reduction of Expenditure per Annum	20244 "

Income Tax Office as proposed in Paragraph 13.

Designation of Office	Salary a Month
Special Commissioners Office	
1 Manager	150 "
1 Clerk attached to Do	40 "
Total	190 "
Commissioners Office	
1 Managing Commissioner & Special Commissioner	2000 "
1 Secretary	400 "
1 Peristadar and Interpreter	180 "
1 Head Clerk and Record Keeper	100 "
1 Accountant	60 "
1 Writer	40 "
2 Copyists at 25 and 20	45 "
2 Moochies at 10 & 8	18 "
1 Duffadar	10 "
15 Peons @ 7 Rs each	105 "
2 Puzzepers at 4 Rs each	8 "
Total	2926 "
Collectors Office	
1 Collector	250 "
1 Accountant	60 "
3 Writers @ 30-25 & 15	70 "
1 Shroff	20 "
10 Ramaka Pillais @ 15 Rs each	150 "
4 Peons @ 6 Do	24 "
Total	574 "
Assessors Office	
5 Assessors at 500-400-350-300 & 300	1850 "
5 Writers one to each at 50 Rs	250 "
15 Ramaka Pillais @ 17½ Rs each	262 8
10 Peons at 7 Rs each	70 "
Total	2432 8
Grand Total	6122 8
or per annum	73470 "
Excess over the present Expenditure a year	156 "

R. V. Ellis
Income Tax Special Commissioner

Rev. 1861 Depart
Rts: of Govt for January.
Department

No 145

From

The Special Commissioner, Income Tax Madras

To The Secretary to Govt. R.D.

Dated 16 Jany 1861

Rec'd No 64 - 1
No 240 - 30 January
Exec. Dec -

Suggests in communication with Mr Hall, that a Permanent Establishment for Income Tax Offices may be formed, as per statement enclosed -

No 481.

I do not see much use in
keeping up a Special Establishment
for the collection of Income Tax
in the Madras Presidency
for the Year 1861 Rupees 1,65,000
Rupees 1,65,000 will be saved
by the Madras Presidency
I C - Collectors will be able to
Here I can be spared & Qualified
Here - Mr Wright & Handing
to Service - I can satisfactorily
make no Salary to the work - Mr Dale
cannot - Give Revaluation Rates

Do

Mr Hall Esq in Secretary Collectors
Office Income Tax Madras
Madras 4 Jan 1861
4-ll -

In a letter No 64

From

The Income Tax
Special Commissioner

To

The Secretary to Govt
Revenue Dept

Dated 16 January 1861
Recd

No R 145/61
In Cons 30 Jany 1861 No 481

Statement of the
Revised Establishment
recommended for
the Income Tax Office

31 January for Rs 24

(for Rs 481-

Revenue Depart

Proceedings of the Madras Government
Under date the 30th January 1861

No 240

Read the following
letter from the Special Commission
Income Tax Madras-

(Here enter 16th Jany 61 No 64)

Suggests in communication with Mr Hall, that a Permanent Establishment for Income Tax Office may now be formed as per a Statement enclosed

In this letter Mr
Ellis reports that after the ex-
-perience he has had of the work-
-ing of the office of Special Com-
-missioner, he is able to say that
a Separate Establishment for
that office on the present scale
is not necessary- He
therefore lays before Govt two
schemes for a general establish-
-ment for all the business of the
offices of both the General
and Special Commissioners.
The distinguishing feature of
both schemes is the proposal
to have a paid official member
of the Commission, to have
charge of the Income Tax office,
and to dispose in communi-
-cation with the President,

of

of such portion of the business as may not need to be submitted to the general Board. One scheme provides for this purpose an officer of standing and experience on a salary of Rs. 2000; the other contemplates the appointment of the Secretary, as a member of the Commission on a salary of either six hundred or seven hundred Rupees. Mr. Ellis has conferred with the President of the Commission, and states that the general Commissioners prefer the former plan, which entails a small increase of expenditure of Rs. 13 per mensem or Rs. 156 per annum over the present charges.

2. The Govern^t. approve the proposal to ~~abolish~~ reduce the ~~separate~~ establishment for the special Commissioner. Of the two schemes proposed they are of opinion that the one first mentioned, and which is essentially the same as that now obtaining, is the best. They are satisfied that without the presence in the Office of an experienced and qualified officer of weight and standing in the Service, no way would be made in the work. Mr. Hall cannot give this attendance, and unless Mr. Ellis is therefore continued, the Govt. fear that the proceeds of the tax in Madras will be small and the collection much retarded.

3. For these reasons the Governor in Council resolves to adopt the scheme which will continue to the Commission the services of the Special Commissioner as their managing member. The monthly cost of the several offices will under

Income Tax Office Estabt.

under that scheme be as follows.

Special Commrs. office	Rs. 190--
Commissioners' "	2,926--
Collectors "	574--
Assessors' office	2,432-8--
Total Rupees	6,122-8--

13 Copies

To

The President I. T. Comrs.
3 " Special Commissioners
13 " Board of Revenue
3 " Accountt General with Statt
3 " Civil Auditors with ds.

Revenue 1861 Departt.
Pro: of Govt. for January.

No. 240.

Pro: of the Madras Govt.
D/ 30: January/61.

45-J-69 x

Approving the proposal to reduce the establishment for the Income Tax Special Commissioner, and resolving to adopt the scheme which will continue to the Commission the services of the Special Commissioner as their Managing Member.

No 481 & 482.