

MADRAS RECORD OFFICE.

Government of Madras.

Revenue

DEPARTMENT.

G.O. No. 428

Press
Mis.

20-42

Dated

23. 2.

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Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
23rd February 1861.*

No. 341. Read the following Extract from the Proceedings of the Honorable the President in Council of the Governor General of India, in the Home Department (Revenue), under date the 19th January, 1861, No. 163:—

Read again paragraph 29 of the report submitted by the Committee for revising Income Tax forms, dated the 6th October, bring to the notice of Government that Act XXXII of 1860 allows no deduction in favor of the Zamindárs and other landholders, on account of the expenses incurred in the management of the Estates and in the collection of their rents.

Read letter to the Government of Bengal, No. 2,067, dated 22nd October, requesting that the Lieutenant Governor will consider and communicate his opinion on the claim put forward by the Zamindárs to be allowed in returning their profits, to make a deduction on account of expenses incurred in the management of their Estates and in the collection of their rents.

Read endorsement from the Financial Department, No. 12,218, dated the 20th December, transferring for consideration correspondence with the Government of the North-Western Provinces on the above mentioned subject.

Read communication from the Government of Bombay, dated 4th December, No. 4,52, on the same subject.

Read letter from the Government of Bengal, No. 4,020 A, dated 31st December, submitting the report called for on the 22nd of October.

Read also endorsement No. 267A, dated the 11th instant, forwarding for consideration a letter* and its enclosure from Madras, on the above subject.

* No. 2,411, dated 14th December 1860.

RESOLUTION.—The Lieutenant Governor of Bengal is of opinion that a deduction of 10 per cent for the charges of collection may properly be allowed to Zamindárs and others who collect their rents directly from Ryots, but sees no reason to allow any deduction where Zamindárs collect rents from Putneedars, &c.

The Lieutenant Governor of North-Western Provinces ruled under date the 9th October, that in the case of rent free holdings and permanently settled Estates, the Income Tax should be assessed after deducting authorized cesses and all proper village expenses, and in a subsequent order dated 9th November, His Honor has ruled that such deductions shall be limited to 6 per cent.

The President in Council having considered the above correspondence, is of opinion that some allowance may properly be made for expenses of collection in those cases where the landholders collect directly from Ryots, but not in other cases, and he considers that the limit of six per cent for such allowance which has been recommended by the Board of Revenue in the North-Western Provinces, and authorized by the Lieutenant Governor of those Provinces, should be adopted as the rate in Bengal and elsewhere.

ORDER.—Ordered, that a copy of this Resolution, and the original papers above cited, be transferred to the Financial Department for the issue of final orders.

(Signed) W. GREY,
Secy. to the Govt. of India.

No. 1,113.
FORT WILLIAM,
FINANCIAL DEPARTMENT,
The 25th January, 1861.

THE Honorable the President in Council resolves that a deduction of 6 per cent for expenses of collection be allowed in Bengal and elsewhere, in those cases only where the landholders collect directly from Ryots, as authorized by the Lieutenant Governor in the North-Western Provinces.

By Order of the Honorable the President in Council,
(Signed) C. H. LUSHINGTON,
Secy. to the Govt. of India.

*Proceedings of the Madras Government, Revenue Department,
23rd February 1861.*

To the Home Department for the issue of the necessary orders. Original papers to be returned, copies being kept for record.

No. 261.

No. 2,411, dated 14th December 1860. COPY forwarded to the Government of Madras for information and guidance with reference to the letter noted in the margin.

HOME DEPARTMENT,
The 5th February 1861.

Signed) H. U. BROWNE,
Under Secy. to the Govt. of India.

No. 342

ORDER THEREON, 23rd February 1861, No. 428.

Ordered to be communicated to the Board of Revenue, with reference to letter from Secretary to the Court of Wards, dated 7th December last, No. 5,738.

(Signed) C. G. MASTER.
Deputy Secretary to Government.

By order of the Secretary to the Government of Madras
The 5th February 1861
C. G. MASTER
Deputy Secretary to Government

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29th Dec 1894
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Rev. J. W. Dwyer 188 & Co 2925

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No. 428. 23. Sidney &
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1898
Oxford to Leamington

instructed to the Board of
Officers with reference to
letter from New York to the
Board of Officers, dated 7th Dec.
1858.

13 Copies
 132 of New York
 13 of "Practical Business Tax Cases"
 3 "Special Cases of" do do do
 139th Cir.