M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 148 — Press ~~Mis.~~

214-295

Dated 21—1— 1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 21st January 1861.

No. 294. Read the following letter from Lord H. ULICK BROWNE, Under Secretary to the Government of India, to T. PYCROFT, Esq., Chief Secretary to the Government of Fort Saint George, dated Fort William, 2nd January 1861, No. 15 :—

SIR,

1. With reference to Part 16 of the Income Tax Act (No. XXXII of 1860) I am directed to forward the subjoined Extract* from a letter from F. Cooper, Esq., C.B., Deputy Commissioner of Delhi, regarding the use of a cipher in working the Income Tax.

* *Dated 21st November.*

"By the cipher system I mean as follows :—

"The general Registrar is of course kept under lock and key, but the names and particulars of persons instead of being copied into the Assessor's abstract appear in cipher. Thus "Choona Mull whose income is a lac, and who will have to pay 4,000 Rupees, has his number—say 70—(in the order of assessment as he appeared) and his cipher Aa. or A. B. in rotation. He will receive his receipts in cipher from the Assessor *who will receive all money "payments;* and pay in to the Treasury in even sums—say 20,000 Rupees a day, so that it will "be impossible for the Kacheri lynxes to detect individual amounts. These arrangements "have caused much satisfaction. The people don't care about our knowing their incomes, "but they shrink from each others knowing."

2. The President in Council requests that the Honorable the Governor in Council will be so good as to consider the expediency of introducing arrangements similar to those indicated by Mr. Cooper, and for giving publicity to the fact that such arrangements have been made for the benefit of all who may desire to make use of them. This is one of the cases where a salutary provision of the law may easily become inoperative unless some little trouble be taken by the Officers of Government charged with its administration.

3. It is obviously necessary for the maintenance of secrecy that the payments should be made either in the manner suggested by Mr. Cooper, or in some other way which shall effectually prevent the Treasurer and his subordinates discovering from the party paying the money into the Treasury who the real payer is.

No. 295. ORDER THEREON, 21st January 1861, No. 148.

1. Referred to the Board of Revenue and the Income Tax Commissioners, general and special, for their remarks.

2. The Government wish to know the process actually in vogue under Part 16 of the Income Tax Act.

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

No. 15

FROM

LORD H. ULICK BROWNE,
Under Secy. to the Govt. of India,

To The Chief Secy to the Govt of Fort St. George

Dated Fort William, the 2nd January, 1861.

SIR,

WITH reference to Part XVI of the Income Tax Act (No. XXXII of 1860) I am directed to forward the subjoined Extract* from a letter from F. Cooper, Esquire, C.B, Deputy Commissioner of Delhi, regarding the use of a cipher in working the Income Tax.

* Dated 21st November.

"By the cipher system I mean as follows :—

"The general Registrar is of course kept under lock and key, but the names "and particulars of persons instead of being copied into the Assessor's abstract "appear in cipher. Thus Choona Mull whose income is a Lac, and who will have "to pay 4,000 Rupees, has his number—say 70—(in the order of assessment as he "appeared) and his cipher Aa. or A. B. in rotation. He will receive his receipts "in cipher from the Assessor *who will receive all money payments;* and pay in to "the Treasury in even sums—say 20,000 Rupees a day, so that it will be impossible "for the Cutcherry lynxes to detect individual amounts. These arrangements "have caused much satisfaction. The people don't care about our knowing their "incomes, but they shrink from each others knowing."

2. The President in Council requests that the Hon'ble the Govr. in Counci will be so good as to consider the expediency of introducing arrangements similar to those indicated by Mr. Cooper, and for giving publicity to the fact that such arrangements have been made for the benefit of all who may desire to make use of them. This is one of the cases where a salutary provision of the law may easily become inoperative unless some little trouble be taken by the Officers of Government charged with its administration.

3. It is obviously necessary for the maintenance of secrecy that the payments should be made either in the manner suggested by Mr. Cooper, or in some other way which shall effectually prevent the Treasurer and his subordinates discovering from the party paying the money into the Treasury who the real payer is.

I have the honor to be,
SIR,
Your most obedient servant,
H. Ulick Browne
Under Secy. to the Govt. of India.

Revenue 1864 Dep.t

Pro:s of Govt for January.

No 118.

From the Under Sec.t to the Govt of India.

Dated 2nd
Rec.d 15 } January 1864

Forward an Extract from a letter from the Dep.y Comr of Delhi regarding the use of a Cypher in working the Income Tax, and request this Govt to consider the expediency of introducing arrangements similar to those indicated by Mr Cooper.

From the Secretary to the Income Tax Commrs 12th Feb.y 1864 C. No 386.
No 148 - 21st January. in Pros 2 Jany. No 179

Will an order

No 148.

Referred to the Board of Revenue and the Income Tax Commissioners, General and Special, for their remarks.

2. The Govt wish to know the precise actually to be issued under Part 15 of the Income Tax Act.

For Sir Geo. —
21st January 1864.

13 Copies - Boards of Revenue.
13 " President of the Income Tax Commissioners
3 " Special Comrs of Do.

Dispd 22

From the Dep.y Sec.y dated 2 & 6th March 1864 C. No 638. in Pros 22. Annexed No 676.

No 294 & 295.