M.R.O. 1—38,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1189 Press Mis.

7-8

Dated 15th May 1869

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 1st May 1869.

No. 7. Read the following Circular letter from the Officiating Secretary to the Government of India, Financial Department, (Separate Revenue—Assessed Taxes,) to the Secretary to the Government of Fort Saint George, dated Fort William, 31st March 1869, No. 1,911 :—

THE Income-tax having been now duly imposed by Law, and the needful rules and instructions required by the Law having been issued, the Governor-General in Council is anxious to impress upon all local Governments and Administrations the importance of making the tax as productive as is fairly possible under the conditions of the case.

2. It will have been apparent that the proceeds of this tax form an important element in the financial equilibrium which the Government of India is so anxious to secure. The Governor-General in Council hopes that the amount set down in the Budget will be realised; but at the same time His Excellency in Council is aware that this must depend largely upon the skill and management which the assessing and collecting authorities may bring to bear on the administration of the tax. And the reason why such skill and management are specially needed is this: the law as framed does not provide any strict *procedure* of inquiry as to income and its sources, nor does it prescribe any forms in which such information is to be embodied. The Government of India and the Legislature have forborne from laying down any such precise rules, in order to consult the convenience of the tax-payers in every possible way, and to avoid harassment to the people; reliance, therefore, for the forming of a really good assessment is mainly placed on the circumspection of the Revenue Officers; and it is hoped that the tax-payers will meet the authorities half-way by readily affording the necessary information.

No. 8. ORDER THEREON, 1st May 1869, No. 1,189.

Miscellaneous.

COMMUNICATED to the Board of Revenue for information and guidance.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

No. 1911.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.
Assessed Taxes.

CIRCULAR.

The Secretary to the Government of Fort St. G

FORT WILLIAM, *the 31st March* 1869.

SIR,

The Income Tax having been now duly imposed by law, and the needful rules and instructions required by the law having been issued, the Governor General in Council is anxious to impress upon all local Governments and Administrations the importance of making the tax as productive as is fairly possible under the conditions of the case.

It will have been apparent that the proceeds of this tax form an important element in the financial equilibrium which the Government of India is so anxious to secure. The Governor General in Council hopes that the amount set down in the Budget will be realized, but at the same time His Excellency in Council is aware that this must depend largely upon the skill and management which the assessing and collecting authorities may bring to bear on the administration of the tax. And the reason why such skill and management are specially needed is this. The law as framed does not provide any strict *procedure* of enquiry as to income and its sources, nor does it prescribe any forms in which such information is to be embodied. The Government of India and the Legislature have forborne from laying down any such precise rules, in order to consult the convenience of the taxpayers in every possible way, and to avoid harassment to the people; reliance therefore for the forming of a really good assessment is mainly placed on the circumspection of the Revenue Officers, and it is hoped that the taxpayers will meet the authorities half-way by readily affording the necessary information.

I have the honor to be,
SIR,
Your most obedient Servant,

Assistant Secretary
for Offg. Secretary to the Government of India.

Revenue 1869 Oct.

W. 1261.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.
Assessed Taxes.

CIRCULAR.

To

No. 1911.

Dated, Fort William, the 31st *March* 1869.

Received 20th *Apl.*

Regarding the
importance of making
Income Tax
as productive as can
safely possible by all
Local Govts.
No. 1189 1st May
[illegible]

C. S. G. P.—No. 11963 C. F.—3-4-69.—100.

With order

No. 1189

1st May 69

Circular to Local Governments