M.R.O. 1—83,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. Lekhya 1768 Press Mis

43-44

Dated 30 May 1869

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
3rd May 1869.

No. 43. Proceedings of the Board of Revenue, dated 21st April 1869 :—

Read Proceedings of the Madras Government, Revenue Department.

Requesting the Board of Revenue to report on the question of prescribing rules for the levy of Income Tax on profits from land paying revenue to Government. } (Here enter 2nd April 1869, No. 887.)

THE Board are of opinion that in this Presidency it will be sufficiently correct to estimate the income accruing from temporarily assessed land as in all cases equal to the assessment.

(True Copy.)

(Signed) H. WELLESLEY,
Acting Under Secretary to Government.

Exd. F. B. Bantleman.

directed to submit for

REVENUE DEPARTMENT.
FORT ST. GEORGE,
3rd May, 1869.

No. 1,208.

No. 44.
To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

Miscellaneous.

I HAVE the honor to acknowledge the receipt of your Under Secretary's letter, under date 23rd March, 1869, No. 1,771, in which the opinion of this Government is requested as to whether any rules can be framed for estimating the amount of profits derived from land paying revenue to Government, with reference to the amount of that revenue.

2. In reply, I am directed to submit, for the information of the Government of India, the accompanying Proceedings of the Board of Revenue to whom the question was referred, and to express the concurrence of this Government in the views expressed by the Board.

3. Under orders from the Home Government, the revised land assessments, which have been recently imposed in some districts of this Presidency, are fixed at half the net produce of the land converted into money at a commutative rate calculated on the prices of a long series of years, and the temporary reductions of assessment, which have taken place in other districts of late years, have probably had the effect of generally lowering the Government demand to about this amount.

4. The Board are silent on the point raised in paragraph 5 of the letter under reply, but this Government are of opinion that no rule of the description indicated could safely be prescribed for dealing with non-proprietary cultivators or sub-tenants, as they are usually described in this Presidency. The condition of such tenancies vary very considerably in different localities, and consequently no general rule could be devised for arriving at the net profits of the sub-tenant by a consideration of the amount of rent paid by him.

I have the honor to be,
Sir,
Your most obedient servant,

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

Exd. F. R. Bantleman.

directed to submit for
the

Financial 1869 Department.

From Government of
Bombay,
To the Secretary to the Government of India.

Dated 3rd May.
R.

D. No. } Proc. } D.
I. No. } No. } I.

Town Duties 3/71 Proj/69
Rev/1869
MAY.
No. 41.

Submitting, for information, Proceedings of the Board of Revenue on the question of framing rules for the assessment of Incomes-tax on Profits from land paying revenue to Government.

3 Q. 1 Proj. 1 CONSENT.
Revenue Department

No. 1208.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA.

Financial Department

Sir,

I have the honor to acknowledge the receipt of your Under Secretary's letter, under date 23d March 1869, No. 1771, in which the opinion of this Government is required as to whether any rules can be framed for estimating the amount of profits derived from land paying revenue to Government, with reference to the amount of that revenue.

2. In reply, I am directed to submit for the

the information of the Govern
ment of India, the accom-
panying Proceedings of the
Board of Revenue to whom
the question was referred,
and to express the con-
currence of this Govern-
ment in the views ex-
pressed by the Board.

3. Under orders from
the Home Government,
the revised land asses-
ments which have been
recently imposed in some
districts of this Residency
are fixed at half the
net produce of the land
converted into money —
and

at a commutation rate
calculated on the prices
of a long series of years

and the temporary reduc-
tions of assessment which
have taken place in other
Districts of late years,
have probably had the
effect of generally fixing
the Government demand
at about this amount.

4 The Board are si-
lent on the point raised
in para 5 of the letter under
reply, but this Government
are of opinion that no
rule of the description
indicated could safely
be prescribed for dealing
with non-proprietary cul-
tivators or sub-tenants as
they are usually described
in

his Presidency. The condition of such tenancies vary very considerably in different localities, and consequently no general rule could be devised for arriving at the net profits of the sub-tenant by a consideration of the amount of rent paid by him.—

dd

DEPARTMENT.

Revenue Department

No.

Proceedings of the Board of Revenue
dated 21 April 1869

Read Proceedings of the
Madras Government Revenue Depart-
-ment dated 2? April 1869 No. 867-

The Board are of opinion
that in this Presidency it will be
sufficiently correct to estimate the income
accruing from temporarily assessed lands
as in all cases equal to the assessment

/True Extract/

A Macpherson
Ag Secretary

To The Ag Secretary to Government
Revenue Department

A Macpherson
Col. J. Goldingham

Pro 2 April 1869 No 44-45

Revenue
1869 Department
No 1293.
Proceedings of the
Board of Revenue

Dated 21
Despd 21 } April 1869
Recd 22nd

No

No 1288 Dated 1/4

Stating that in Madras Presidency it will be sufficiently correct to estimate income accruing from temporarily assessed land as in all cases equal to Assessment

43.

Be 21

ans 27/4/69 R 29