M.R.O. 14—5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 725 Press ~~Mis.~~

452. 455

Dated 27—3—1867.

Not to be folded or roughly handled

No. 454. Read the following letter from the Secretary to the Government of India, Financial Department, to the Secretary to the Government of Fort Saint George, dated Fort William, the 13th March 1867, No. 1,422 :—

The Act for the Licensing of Professions and Trades having been passed by the Legislature, I am directed to record the following general observations for the consideration of the Local Governments with reference to such instructions as they may propose to issue under the powers vested in them under Section 23 of the Act.

In all towns where a Municipal License Tax is in operation, the Governor General in Council trusts that no separate establishments would ordinarily be necessary. The same agency should, if possible, be employed for the collection of both the imperial and the local tax, a charge being made against the Imperial Revenues for their share of the agency in ratable proportion to the amount of their receipts.

Under the late Income Tax Act every person falling under the tax was required to fill in a return of his profits in a particular form, and to transmit such return to the Assessor by date to be specified in a general notice.

Under the present License Tax no such general notice or returns are required.

It will be expedient, however, to follow the plan adopted in the Income Tax Act of assigning to each officer such portion of the district in which such officer shall be employed, and to fix by local notification the place or places and dates at which the officer exercising the powers of a Collector would hold office for the purpose of granting licenses.

The application for a license should be made in writing to the officer of Government duly empowered to collect the tax, and for this purpose blank forms should be kept ready and given gratis to all who require licenses. The application should be in the following form :—

1	2	3	4	5	6	7
Name of applicant.	Trade or profession.	The place or places where licensee intends to exercise his trade or profession for the ensuing year.	Class under which assessment is made and the sum paid for the license.	Place of payment.	Date of grant of license.	Signature of Government Officer.

After the necessary particulars have been filled in partly by the applicant and partly by the Government Officer, the latter should return the application to the applicant as his license under the Act.

A copy of each license drawn up in the same form as the original license should be entered in a Register with separate volumes for each class of license. These Registers should be kept by all Collectors under the Act, and the extracts to be made from them would constitute the list of licenses required under Section 11.

In regard to the agency to be employed in collecting this tax, the Governor General in Council hopes that the ordinary district agency will be generally found sufficient for the purpose, but when this is not the case, additional officers qualified to exercise the powers of a Collector under this Act should be appointed. A preference should be shewn for officers who were engaged in the administration of the late Income tax, and who possess a good local knowledge of the circle in which

they are about to be employed, and arrangements made for assisting them in the discharge of their ordinary duties, or in their entire relief from them, if necessary, by new appointments.

Section 15 imposes a penalty for carrying on business without a license, but under Section 18 it is ruled that no person shall be proceeded against, on either that or the following Section, except at the instance of the Collector. Collectors and persons empowered to act as Collectors for the purposes of this Act should be warned not to allow any prosecution to be entered on these Sections until they have first fully satisfied themselves that the defaulting persons have had reasonable time to comply with the provisions of the law, and that full information regarding the law has been in circulation in the vernacular language of the district in which the Act is enforced.

Section 19 subjects Government officials with certain exceptions to the incidents of the tax. In determining the amount of License tax to which Government Officers would be liable, tentage, house-rent, travelling and boat allowances, should, as in the Income tax, be thrown out of the calculation.

Section 22 empowers the local Government to give the powers of Collector and Commissioner to other officers to be exercised and performed by such other officers as the local Government shall from time to time appoint in this behalf. Free exercise should be made of this authority with a view of affording to persons at a distance from the head-quarters of a Collector of a district the advantage of having the amount of their licenses speedily settled on the spot by competent authority.

In like manner, when licenses have been granted by Deputy Collectors with the powers of a Collector, the Collector may be vested with the powers of a Commissioner for trying objections under Section 13.

Local Governments are hereby authorized, in anticipation of the approval of the Government of India, to employ whatever additional establishment may be necessary for the purposes of this Act. In this respect, due regard should be paid to the economical working of the Income tax in its subsequent years, when, for example as in Bengal, by the employment of one set of officers on the double duty of Abkaree and Income Tax, the business of both departments was efficiently conducted at a moderate cost.

As this License tax is to come into operation on the 1st May, His Excellency trusts that all the necessary preliminary arrangements may be effected without delay.

No. 455. ORDER THEREON, 27th March 1867, No. 725.

Miscellaneous

1. Ordered that the above letter be communicated to the Board of Revenue for their information and guidance, and for such remarks as they may desire to offer.

2. They will instruct the Collectors of districts to prepare, with the least possible delay, the forms of application for license prescribed by the Government of India, which when completely filled up will form the license itself prescribed in Section 7, Act XXI of 1867, and the registers for each class of license in the same

form as the license, which will constitute the lists required to be kept under Section 11 of the Act, for public inspection in the Collector's office, and copies of, or extracts from, which are to be filed for the same purpose in such other places as the Collector may direct. The headings of Columns in the license and register should be in diglott, English and the vernacular of the district.

3. The Government resolve to appoint all Sub-Collectors, Head Assistants, Assistants, and Deputy Collectors, in independent revenue charge, or in charge of the Treasury or Salt Departments, to exercise and perform within their respective charges or stations all the powers and duties conferred and imposed by the Act on Collectors of Land Revenue, and similarly to vest all Collectors with the powers of Commissioners of Revenue for the purpose of trying objections to assessments made by their subordinates under the Act, and the Board of Revenue with like powers in regard to assessments made by the Collectors.

4. The Board will report as speedily as possible what, if any, separate establishments are necessary for carrying out the Act within the Presidency town or in the districts, bearing in mind the remarks of the Government of India as to towns in which a Municipal License Tax is in operation. Application will be at once made to the Government of India for an order, under Section 4 of the Act, in regard to payments made under Madras Acts IX and X of 1865, by way of charge for a license or otherwise on the exercise of any trade or profession.

5. The Board will point out to Collectors that they are to notify in their District Gazettes the places and dates at which the officers exercising the powers of a Collector will hold office for the purpose of granting licenses, and that forms will be provided for use by applicants.

6. The attention of Collectors should also be drawn to the instructions of the Government of India as to the caution with which prosecutions for non-compliance with the provisions of the Act are to be instituted. Steps will be taken to expedite the translation of the Act into the vernacular languages, and copies will be distributed for issue with the District Gazettes and otherwise, so as to ensure the widest promulgation.

7. The Board will cause an explanatory statement of the requirements and provisions of the Act in the vernacular languages of the districts to be published in the local Gazettes, and spare copies furnished to the Tahsildars for distribution in the talooks and towns.

8. It will be observed that the use of stamps for petitions of objection and appeal is prescribed by the Act.

9. The Board will submit draft of such rules as they may deem it necessary for Government to issue under Section 23 of the Act.

(Here enter No. 726, dated 27th March 1867.)

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
Exd. S. T. Augustin.

REVENUE DEPARTMENT.
FORT SAINT GEORGE,
27th March 1867.

No. 726.

No. 456.
To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

Miscellaneous.

With reference to Section 4, Act XXI. of 1867, for Licensing Trades and Professions, I am directed by the Governor in Council to request that an order may be issued by the Governor General in Council authorizing the deduction from the sums payable under the above Act of any sums paid before the 1st of May in each year "by way of charge for a license or otherwise on the exercise of any trade or profession" under the Madras Acts Nos. IX. and X. of 1865, which provide for the appointment of Municipal Commissioners, and for the levy by them of rates, tolls, and taxes in the town of Madras and in towns in the Presidency of Fort Saint George.

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

(Signed) W. HUDLESTON,
Secretary to Government.

Exd. S. T. Augustin.

Rev: Deptt

Notifications

Under the authority vested in him by section 22 Act XXI of 1864 for Licensing Trades and Professions, H. E. the Govr in Council is pleased to appoint all Sub-Collrs Head Assistants - Assistants, and Dy Collrs in independent revenue charge, or in charge of the Treasury ~~or Sub~~ department to exercise and perform within their respective charges or stations - all the powers and duties conferred and imposed by the Act on Collrs of Land Revue and to vest all Collrs of Land Revue with the powers of a

Council

N. W.

W. W.

Strafe the authority
subsidiary publications
Vt. title to be inserted
Collrs Land Revd.

Commissioner of Revs.
under the Act for the
purpose of trying ob-
jections to assessments
made by their subordi-
nates under the above
powers. — The Board
of Revs. will exercise
the powers vested by the
Act in Commissioners
of Revs., in regard to
assessments originally
made by the Colls.
of Land Revenue.

48

Notification

Presented on the Purchase of Stamps Regulations 1854

V. 725.

R.D

Proceedings of the Madras Govt
Under date the 27th March 57

Read the following letter from the
Govt. of India

Here enter 13th March 57
No. 1422 F.D.

Ordered that
the above letter be
communicated to the Bd.
of Rev. for their information and guidance
and for such remarks
as they may please to
offer. —

They will instruct
the Collrs of Districts
to prepare with the least
possible delay the forms
of application for licenses
prescribed by the
Govt

Govt. of India which when completely filled up will form the License itself, prescribed in section 4 of Act 21 of 1867 and the Registers for each class of License in the same form as the License, which will constitute the Lists required to be kept under section 11 of the Act, for public inspection at the Collector's office and offices of, or Sub-Treasuries from which are to be filled for the same purposes in such other places as the Collector may

may direct. The headings of columns in the License and Register should be in diglott - English and the vernacular of the District. —

The Government resolve to appoint all Sub-Collectors - Head Assistants - Assistants and Dy. Collectors in independent Revenue charge or in charge of the Treasury or Salt Departments to preside and perform within their respective charges

or

or Stations all the powers and duties conferred and imposed by the Act on Coll^rs of Land Rev^e and similarly to vest all Collectors with the powers of Comm^rs of Rev^e for the purpose of hearing objections to assessments made by their subordinates under the Act and the Board of Revenue with like powers in regard to assessments made by the Collectors.

The Bd will report

as speedily as possible what if any Separate Establishments are necessary for carrying out the Act in the Presidency Town or in the Districts bearing in mind the remarks of the Govt of India as to towns in which a Municipal Licence Tax is in operation. Applications will be at once made to the Govt of India for an Order under Sec: 4 of the Act in regard to Assessments made under Madras Acts 9 & 10 of 65 by way of charges for a Licence or otherwise on the Exercise of any trade or profession.

The

The Board will
have to prescribe
that they are to publish
in their District Gazette
the places and dates
at which the Officers
exercising the powers of
a Collector will hold
for the purpose of
granting Licenses and
that Forms will be
provided for use by
applicants.

The attention of
Collectors should also be
drawn to the instructions
of the Govt of India as
to the caution in the
which prosecutions for
non Compliance with
the provisions of the
Act are to be instituted.

Note

The Board will also have to
prescribe the translation
of the Act into the ver-
nacular languages and copies
will be distributed for
issue in the two District
Gazettes and Chronicles
so as to ensure the
widest publication.

It will be
observed that the use of
stamps for Petitions of
objection and appeal
is prescribed by the Act

The Board will
submit draft of such
Rules as they may deem
it necessary for Govt to
issue under Sec 23 of the
Act.

The Collector may
exempt the Owner
of the Liquor or Intoxicating
drug from the
necessity of taking out
a License in the
prescribed Register &
Challan forms furnished
to Retailers for Distri-
-bution to Retailers
times.

14 Copies to the Bo of Revl Despatch
7 " to the Madras Govt Dept Dec 5 April
6 " " the Bombay " " " "
21 " the Public Works Dept Dec 23 May

Rules &c

Revenue Dept.
No. 726 dated 27th March 1867.

To

The Secretary to the Government of India.

Sir,

With reference to Section 4 Clause 2nd of Act VI of 1867 for Licensing Trades and Professions, I am directed by the Govr in Council to request that an order may be issued by the Govr Gen. in Council authorizing the deduction from the sums payable under the above Act of any sums paid before the 1st of May in each year "by way of charge for a license

Revenue Dept.
No. 726 dated 27th March 1867.

To

The Secretary to the Government of India.

Sir,

I am directed to forward for the information of the Governor General in Council a copy of a Resolution passed by the Governor in Council on the 27th March 1867 on the subject of the Income Tax.

I have the honor to be
Sir
Your most obedient
humble Servant
[illegible]
Secy to Govt

Revenue Dept.
Letter to the Govr Genl
dated 27th March 1867
Resolution thereon

Read 4th April 1867

or otherwise on the Increase of any Trade or profession" under the Madras Act No IX and X of 1865, Provided for the appointment of Municipal Commissioners and for the levy by them of Rates - Taxes - and Dues in the Towns of Madras and in towns in the Presidency of Fort St George. —

V. B.