

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 712

DATED 30th March. 97.

[Despatch Abstract.]

Recording R.P. comm^d to the Col^{rs}
of S. Arcot the notes of inspection by the
Ag. 3rd Member R.P. of the income & c
registers & records of the offices of the Col^{rs}
& H. R. Dy. Col^{rs}, S. Arcot.

BACK PAPERS.

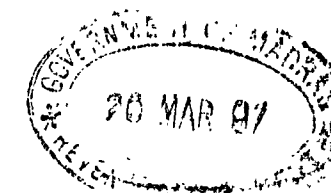
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1897) Department.

CURRENT No. 252



Sh. Hon. Mr. B. S. C. S.
No. 1712 of 20 March 97

Order wise

Recorded

22/3/97

14/4/97

From

The Secretary to the Commissioner of Salt, Akbari and Separate Revenue

Madras
His No. 962

Dated 12th March 1897

Received 20th

Registered 20th

Enclosures

Spare copies

SUBJECT.

Communicating to the Collector of South Arcot the notes of inspection by the acting 3rd member of the Board of Revenue of the Income tax registers and records of the offices of the Collector and Head Quarter Deputy Collector South Arcot

13/4/97
22/3/97

C. 26.3.97
R 24.3.97

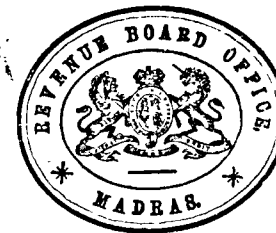
14/4/97

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G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.



Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 12th March, 1897.

No. 962.

Resolution:—

Collector's office
South Arcot.

The following are the final assessments made by the Collector under Part IV since 1890-91.

	No. of Assessee	Amount of Tax Rs.
1890-91	4	1224
1891-92	7	1987
1892-93	6	1846
1893-94	7	2099
1894-95	6	1865
1895-96	7	2210
1896-97 up to date	10	3239

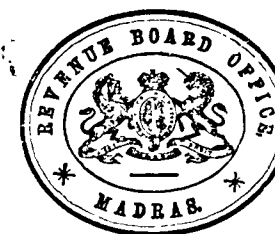
The revenue has on the whole increased
steadily

Register No 1 of 1896-97.

This register is kept up in a satisfactory manner and work is well forward. It is observed that only 1 month is allowed between the dates on which instalments fall due and the assesses are consequently not allowed to benefit by the concession of paying in two instalments as fully as they might be. Most of these have paid in a single instalment. It is presumed that they have done so of their own free will.

3. Register No 1 A. There is only ^{one} company on this Register.

4. Register No II. There were only 5 objection petitions and all of them have been disposed of. A decision on an objection presented by a company in connection with a notice under Section



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12 (i) is wrongly recorded in this Register. objection petitions lie only under Part IV of the Act. The tax in two of the remaining cases was reduced by Rs 556 and was confirmed in the other two cases.

5. Register No 4

This register is not correctly maintained. Column 2. In this column the office or employment and the salary of the employes have been noted in some cases and in others left blank. In a few cases the collection of the tax of several months has been given in a lump sum in one month. The amount should be shown against the month in which they were earned.

Columns

Columns 6, 10 & 14. The totals for each of the 3 months should have been given in these columns instead of the progressive totals therein shown.

6. Register No V.

There are 15 cases brought in this Register 2 are still pending. The decisions are full and clear. Of these 15, Eleven are cases of revision - against objections disposed of by the Sub Collector and in 8 of which the assessment has been reduced on revision. That officer's assessment appears to have been unduly high.

7. Income tax manual. Some of the rulings only have been noted.

8. Head

Head quarters
Deputy Collector's
office, Cuddalore
in charge of
the Assistant
Collector, South
District.

8. The final assessments for the last 6 years has been as follows.

	Number of assesses	Amount of tax Rs
1890-91	50	3700
1891-92	64	4515
1892-93	68	4815
1893-94	62	4785
1894-95	62	5204
1895-96	71	6433

In the current year 1896-97 there are 71 assesses with a tax of Rs 6133 up to date. The assessment is still incomplete.

9. Register No 1 of 1896-97. The two instalments are invariably fixed one month apart. Greater concessions as regards the 2nd instalment should be granted.

71 assessments have been made and 20 objection petitions presented. The disposal of the objection petitions has been as follows:

objections

objections dismissed for default - Cases
 Assessment confirmed after enquiry - 9
 Assessment reduced - - - 9
 objections pending - - - 2

The Board fears that the assessments
 have been made with undue leniency
 from these results

10. Register No 2. The decisions are satisfactory

11. Register No 5. The number of assesses
 in the Division was 714. Revision petitions
 were presented against 26 of these
 assessments. They were disposed of as follows:-

	Cases	Total 714
Dismissed for default &c -	"	
Confirmed after hearing -	16	Revision petitions -
Reduced -	2	against Cuddalore
Remitted -	2	Taluk Tahsildar's
Pending -	6	file presented in
		the Divisional office
		= 22
		Revision petitions -
		against Divisional
		officer's assessments
		filed in the Collector's
		office - = 4
		Total 26

The number of cases in which assessments
 were reduced seems much too small and
 leads the Board to fear that under-assessment

12. It was understood to say that

has been the general rule.

(True Extract)

Kanna. Mullet
 Assistant Secretary

To

The Collector of South Arcot with Register
 No IV returned.

Copy to the Secretary to Government
 Revenue Department.

19/3/97.

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189

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CURRENT No. _____

ENCLOSURES TO C. No. _____

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A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITHIN

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