

## Revenue (1897 ) Department.

REVENUE DEPARTMENT

Paper taken out of the Records from the charge of the Record-keeper.

Regular  
Miscellaneous No.

of 189

[illegible]

MISCELLANEOUS SERIES.

G.O., No. 1972.

DATED 13<sup>th</sup> April '97

[Despatch Abstract.]

Recording Board's Progs. (C.R.) submitting to Govt. letter from the Accountant General, Madras, explaining the large decrease in the number of Govt. employees paying income tax and the equally remarkable increase in the total amount of tax paid by them in 1895-96.

# BACK PAPERS.

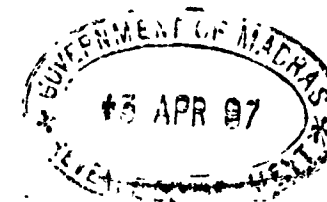
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## Revenue (1897) Department.

CURRENT No.



She ~~Don~~: Mr Bliss C. J. E.

13/4/97  
No. 1973  
4/13 April 97  
Order ~~uniso~~

From The Secretary to the Commissioner of Land Revenue, Madras.

Recorded

His No. 1235

11/11/97  
7.11.97

Dated 29<sup>th</sup> March 1897

Received 3<sup>rd</sup> April 1897

Registered 5<sup>th</sup>

Enclosures

Spare copies

## SUBJECT.

Note The decrease in the no. of assessors is attributed chiefly to change in classification & the increase in the amount of the tax is attributed to collection of the tax on Encumbrances.

6.11.97  
The curious fact mentioned at the passage marked A & Flagged B. attributed to the H. his attention when mentioned in the Mail Newspaper. Population of it was called the

Submitting to Government. Letter from the Accountant General, Madras, explaining the large decrease in the number of Government employees paying income tax and the equally remarkable increase in the total amount of tax paid by them in 1895-96.

6.11.97  
The curious fact mentioned at the passage marked A & Flagged B. attributed to the H. his attention when mentioned in the Mail Newspaper. Population of it was called the

from the H. Genl and it is  
 submitted here by the H.  
 The Sept. is summarized in  
 H. L's note above.

1/8/4/1897

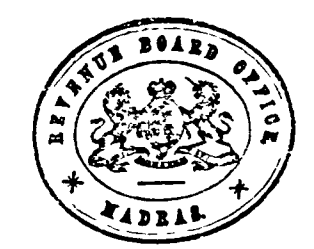
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1,000  
19-4-96



Proceedings of the Board of Revenue

(Separate Revenue),

Dated 29<sup>th</sup> March 1897.

Mis No. 1235

Read the following letter from the  
 Accountant General, Madras No 934  
 (Treasury Accountant Department)  
 dated 19<sup>th</sup> March 1897

W 881  
15-2-97

In reply to para 2 of Board's Pro-  
 ceedings No 25 dated the 18<sup>th</sup> of January  
 1897, I have the honour to state that  
 on a general examination of the In-  
 come Tax Statements, the decrease  
 in the number of assesses since 1893-94  
 is found to be mainly due to a change  
 in practice regarding remunera-  
 tion to Examiners which was clarified  
 in 1894-95 and 1895-96 under Part IV  
 (Other Sources of income) instead of  
 under

from under Part I (Deductions by Govern-  
ment from Salaries and Pensions etc)  
The U. S. of Schedule II of Act I of 1886 as in  
previous years. The decrease is also  
attributable to variations due to  
absence on leave of officers and other  
arrangements made in consequence.

Another cause which contributed  
to the variations was the increase in  
the figures of 1893-94 due to deductions  
on account of Exchange Compensation  
allowance having been taken into  
account. It was in this year the  
allowance was first paid. The first  
claims were drawn on separate bills;  
and in calculating the number of  
assessors for the year's report, the  
number of officers who paid the tax  
on such allowance was also taken  
into account.

As regards the increase in the  
amount

amount of Tax notwithstanding the  
decrease in the number of assessors, the  
only cause traceable is the payment of  
Exchange Compensation allowance at  
higher rates in 1894-95 and 1895-96 than  
in the year 1893-94.

As to the result of the comparison of  
the figures for 1891-92 with those for  
1895-96 for the Presidency Town, I find  
that the fall in the number of assessors  
is due to a change in the principle of  
calculation. In the returns for 1891-92,  
the total number of officers from whom  
the tax was recovered (whether throughout  
the year or not) was taken into account,  
while in the returns from 1893-94 onwards,  
the highest number of assessors in any  
one month of the year was taken for  
the purpose of the report.

The circumstance of the amount  
of Tax not having decreased in 1895-96  
in proportion to the decrease in the  
number of assessors is due to the pay-  
ment of Exchange Compensation allowance,

no such allowance having been  
granted in 1891-92."

Resolution.

Submitted to Government  
with reference to para 5 of Government  
order No 676 (Revenue) dated 30<sup>th</sup> November  
1896.

(True Copy attached)

Commenced

Assistant Secretary

To

The Secretary to Government;

Revenue Department

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2497

REVENUE DEPARTMENT.

Charge of the Record-keeper.

When given for copying \_\_\_\_\_  
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When examined \_\_\_\_\_  
When signed \_\_\_\_\_

READ AGAIN G.O., No.  
189

DATED

CURRENT No

ENCLOSURE TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH  
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