

Revenue (1897) Department.

Misc.
ROUTINE SERIES.

G.O., No. 2174

DATED 30th April 97.

[Despatch Abstract.]

Approving with remarks Board's proposals
in regard to the Income Tax Establishment re-
garding during the year 1897-98 and transferring the
proportionate statement to the Finl Dept

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
4000/97							

24-12-96 no 5339
23-8-96 no 2020 2026
1-2-96 no 452
16-12-95 no 5073

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

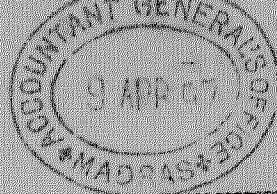
Printed April 2nd.

Proceedings, No. 122, 27th March 1897.

MARCH.

Submitting to Government proposals for the income-tax establishments required during the year 1897-98.

True
11-4-97

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

RESOLUTION—No. 122, dated 27th March 1897.

The Board begs to submit to Government its proposals for the income-tax establishments required during the year 1897-98.

Cuddapah.	Chingleput.	2. There is at present no such establishment in the six districts noted in the margin and the Collectors concerned ask for none.
Anantapur.	South Arcot.	
Kurnool.	South Canara.	

3. Of the remaining Collectors, those of Ganjām, Vizagapatam, Gódvāri, Kistna, Nellore, Bellary, Madras, Trichinopoly, Tinnevely, Coimbatore, Nilgiris, Salem and Malabar recommend the continuance of the existing establishments. This may be sanctioned. The other Collectors make the following additional proposals.

4. The Collector of North Arcot requests that sanction may be accorded for the entertainment of a clerk on Rs. 15 in the Head Assistant Collector's office for income-tax work, on the ground that the general clerical work of the division is very heavy and has recently increased owing to an enormous increase in summary suits. He reports that, though he has twice placed an Assistant Collector on special duty to clear them off, the arrears still continue to be large and points out that the Head Assistant Collector has five subordinate assessing officers under him whose work has to be supervised. The Collector's proposal may be sanctioned.

5. The Collector of Tanjore applies for an additional clerk on Rs. 10 for the Kumbakónam taluk and of a clerk on Rs. 15 for the Negapatam taluk on account of income-tax work. It will be observed from the statement given below that the number of assessees and the amount of assessment in the two taluks are steadily increasing :—

Years.	Final demand.	
	Number of assessees.	Amount of tax.
<i>Kumbakónam.</i>		
		RS.
1892-93	986	23,255
1893-94	996	23,972
1894-95	987	25,888
1895-96	1,058	27,144
<i>Negapatam.</i>		
1892-93	459	19,988
1893-94	533	22,027
1894-95	572	24,865
1895-96	575	26,822

It is reported that the Kumbakónam taluk establishment is overworked and that the Tahsildar finds it difficult to cope with any additions to his work. Negapatam is the place of business of many of the Nattukottai Chetties, and the correspondence connected with the enquiry into their incomes is very large. The Board recommends that in view of the large increase of work a clerk on Rs. 15 for each of the two taluks be sanctioned. As the appointment of a clerk for income-tax work should be made from the permanent establishment, the Board considers it advisable to have a clerk on Rs. 15 instead of on Rs. 10 as recommended by the Collector for the Kumbakónam taluk.

6. The Collector of Madura recommends the entertainment for the Head Assistant Collector's office of a clerk on Rs. 30 instead of one on Rs. 20 and a clerk on Rs. 15 throughout the year instead of for six months, on the ground that the income-tax

work has been steadily on the increase since the introduction of the Act as shown below :—

Years.	Final demand.	
	Number of assessees.	Amount of tax.
		RS.
1886-87	302	29,571
1887-88	418	40,359
1888-89	476	46,042
1889-90	478	46,763
1890-91	451	42,550
1891-92	523	50,968
1892-93	580	56,467
1893-94	593	58,271
1894-95	649	61,988
1895-96	733	67,375

It is also reported that correspondence is maintained with almost all Collectors of the Presidency and the Collectors of Income-tax at Bombay, Calcutta, Rangoon, Moulmein and Akyab where Chetties of the division carry on their business. As the original assessments and the number of objections which the Head Assistant Collector's office had to dispose of show a steady and rapid increase, the Board supports the Collector's recommendation and requests that the proposals may be sanctioned.

7. At present a clerk on Rs. 20 is temporarily entertained in the Board's office for two months to assist the present establishment (a clerk on Rs. 80 and one on Rs. 25) in the preparation of the statistics required for the income-tax administration report. The present establishment is inadequate for checking the various enclosures received from Collectors, reviewing them and obtaining correct information and compiling and despatching the report on the due date. The Board therefore requests that Government will be pleased to sanction two clerks on Rs. 20 for three months instead of one clerk on Rs. 20 for two months. During previous years the Board had to transfer an additional hand from the other departments of its office to assist the Income-tax department, but men cannot, without inconvenience, be spared from departments which are already undermanned.

8. A proposition statement embodying the above proposals is submitted herewith in duplicate. The Board requests that early orders may be passed.

9. The Collector of North Arcot reports that the remuneration of 2 per cent. on the income-tax collections granted to the village officers in the Municipal towns of Gudiyáttam, Tirupati and Wallajah may be continued next year in Gudiyáttam only as there are not sufficient grounds for this course in the other two towns. The Board approves of the Collector's proposal. The commission of $\frac{1}{2}$ per cent. on collections (up to a limit of Rs. 150 a year) allowed to the village munsifs of Negapatam and Devakottai under G.Os., Mis. No. 452, dated 1st February 1896, and No. 5073, dated 16th December 1895, may also be continued.

(True Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

(True Copy.)

Assistant Secretary.

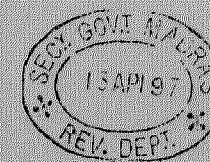
To the Secretary to Government, Revenue Department
(through the Accountant-General), with the
proposition statement in duplicate.

Copy to all Collectors.

Ed. A. F. Eccleston.

Revenue (189) Department.

CURRENT No. 3187



From

The Secretary & the Commissioners
of Salt, at Karaikal and Separate Revenue
Madras.

Mis' No. 1439

Dated 14 April 1897.

Received 13 — 4 — 97

Registered 14 — 4 — 97

Enclosures

Spare copies

SUBJECT. —

Informing the Collector
of Bellary that a temporary
Income-tax clerk on Rs.
25 may be entertained
in anticipation of the
Sanction of Government.

Order misc.

Recorded pending
the receipt of detailed
proposals.

W. J. G.
21.4.97

To

The Board of Revenue.

W. J. G.
21.4.97

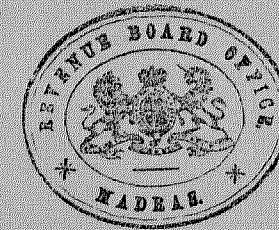
W. J. G.
14/4/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.



Proceedings of the Board of Revenue

(Separate Revenue),

Dated 8th April 1897.

Nos. No. 1439

Read letter from the Collector of Bellary
Refon G.O. No 698 dated 2nd April 1897
requesting permission to sanction
the entertainment of a temporary
Income Tax Clerk on Rs 25 in anti-
cipation of sanction of Government.

Resolution.

The establishment applied for
may be entertained in anticipation
of the sanction of Government.

(See Extract)

To
The Collector of Bellary
Copy to the Secretary to Government
Revenue Department.
Assistant Secretary

12/4/97

NOTE FOR THE Under Secy
d Secy

When the draft G.O.
on C.O. 3187, passed by
the Under Secy and Secy,
was about to be issued
C.O. 3269 containing
the detailed proposals
was received in the
Office. The issue of the
G.O. has accordingly
been ^{combinaund} withheld. It is ~~now~~
^{submitted} ~~questioned~~ that it may now
be cancelled and the
current

current disposed of with
C.No. 3269 797.

24.5.97

I think it may be
cancelled here
26.6.97

Mr. 4/57

The Hon: Mr Bliss C.S.

To The Hon: the C.S.
Fwd Dept for
favour of counter initials

Secy for favour of counter to Mr
T. G. D. With request
to be made, but a ref to
made to Mr. D. to be accepted
the subject of the practice. It
does not appear that the Hon.
intends that any def action should
be taken.

To The Financial Dept
with proposed statement
in duplicate

Board of Rev: Sep Rev:
{02/10/97}

Butter put a rider with under
the effect that Ent. understands
that this is done & ensures that
the practice of the abolition of under Part IV in the districts

The Income Tax establishment
for 1897-98

Re ad C.No. 3269 23187 997

Order misc No. 2174 2/30 April 97

The Board's pro-
posals are approved and the
proposition statement will
be transferred to the Finan-
cial Dept for sanction.

2. It is observed
that the total cost of the estab-
lishment now proposed ex-
ceeds the amount provided
on that account in the sanc-
tioned estimates for the current
year by Rs 898. The excess
is not ~~small~~ ^{great} and can pre-
sumably be met from savings
under other heads. The Board
should, however, have furnished
the necessary information on
the point as directed in para
2 of G.O. no 2026 Rev: of 23rd
May 1896. (H.S. para 3 appended)

29/4/97 26.6.97 27/6/97

The following statement
shows the existing and proposed
establishments ^{and} with the demand
concerned during the past two years

Districts	Cost of (a) existing estab. ment	Cost of (b) estab. proposed for 1897-98	Increase	Demanded under Post 15	1894-95	1895-96
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gangam	50	50		32,338	62,345	
Viragm	252	252		52,991	58,342	
Godavari	702	702		105,057	1,07,502	
Kistna	360	360		105,280	1,19,448	
Nellore	402	402		66,500	77,275	
Bellary	50	50		56,449	59,130	
Madras	9,804	9,804		2,11,009	2,17,805	
North Arcot	636	816	180	72,243	98,832	
Tanjore	1,056	1,416	360	105,575	1,10,962	
Trichy	432	432		28,003	29,555	
Madura	2,118	2,328	210	237,997	245,422	
Trincovelly	540	540		89,777	92,016	
Coimbatore	50	50		35,800	40,187	
The Nilgiris	600	600		19,553	20,373	
Salem	470	470		50,705	53,608	
Malabar	360	360		61,540	79,613	
Board Office	1,300	1,380	80			
Total	19,182	20,012	830			

(a) vide

P.O. No. 2026 dt 23.5.96 flapped A
 .. 2300 dt 12.5.96 flapped B
 .. 4417 dt 7. 11.96 flapped C
 .. 756 dt 10. 11.97 flapped D.

(b) Difference of 684 between this figure and that given in the statement in the note under G.O. flapped A due to the inclusion now of the establishment referred to in the G.O. flapped D.

(c) For difference of 24 between this figure and that given in the statement in the note under G.O. flapped A please see G.O. flapped C.

As in the past year, no establishment is proposed to be entertained in the districts of Cuddapah, Anantapur, Kurnool, Chingleput, South Arcot and South Canara.

Particulars of the addl establishments now asked for.

North Arcot

1 clerk in Rs 15 for whole year in H A C's Office
 Total 180 Rs

Tanjore

1 clerk in Rs 15 for whole year in Kumbakonam Taluk Office
 1 clerk in Rs 15 for whole year in Negapattinam Taluk Office
 Total 360 Rs

Madura

1 clerk in Rs 30 instead of Rs 20 for whole year in H A C's Office
 1 clerk in Rs 15 for whole year instead of for 6 mths only in H A C's Office
 Total 120 + 90 = 210 Rs

Bd's Office 2 clerks in Rs 20 for 3 mths instead of 1 clerk in Rs 20 for 2 mths. Total 50 Rs
 G. Total addl cost 830 Rs

+ Kumbakonam Taluk is much overworked. This is a very much needed relief.

2. In North Arcot a clerk in Rs 15 throughout the year is asked for on account of general increase of clerical work in the H A C's Office while in Tanjore, Madura and the Board's Office the additional establishment now proposed is reported to be necessary to cope with the steadily increasing income tax work. The Collector of Tanjore it will be seen has asked for a clerk for the Kumbakonam Taluk on a pay of only Rs 10, but the Board has raised this to Rs 15 on the ground that "the appointment of a clerk for income tax work should be made from the permanent establishment." A proposal to declare all income tax establishments entertained throughout the ~~past year~~ year, permanent has recently been submitted by this Govt for the sanction of the Govt and if that proposal is sanctioned the Board's argument above referred to would become valueless. From the proposition

a member of the Taluk permanent staff would be given income tax work & the temporary income tax assistants would do the work of a Taluk quinquennial - usually "records". A 10th man is never worth much - and hence the regular Taluk work (especially records) wd suffer.

15th. Vh. I submit to review.

Yes - If it is the last joined man who
gets "records" that is a custom who should
be changed. BJS

$$\begin{array}{r} \text{R}_2 \\ \times 840 \\ 10,244 \\ 8030 \\ \hline 19114 \end{array}$$

a second time.

6. The reason given for the increases asked for are given in the second and the subsequent

See fr

Addendum to draft
90. overleaf

3. Govt has reason to understand that in many ^{small} offices it is the practice to entrust to the untrained clerks ^{and} newly entertained on account of incompetent work or other cause, with the important duties of record keeping & writing up the registers under the Disposal Number system. As the practice is ⁱⁿ this their duties require for their efficient performance a ^{considerable amount} ~~high degree~~ of efficient experience & knowledge, the practice ^{is} ~~is~~ in the opinion of Govt, most objectionable, and Govt takes this opportunity of directing ^{the arrangement} that where ever it exists, it should forthwith be discontinued.

WLL
29-4-97