

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 233 & 234

DATED: 2nd April

[Despatch Abstract.]

Regarding to address the Govt. of India
in view to the delegation to this Govt. of the
power to declare permanent such portion of
the Income tax establishment as it may
be thought undesirable to retain on a
temporary footing.

BACK PAPERS.

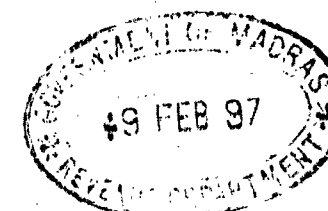
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

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

Revenue (1897) Department.

CURRENT No. 1206



From the Secretary to the Commission
Salt, alkali and Separate Revenue
Madras.

Ins No. 305

Dated 28th January 1897

Received 9-2-97

Registered 9-2-97
10/2/97

Enclosures

Spare copies

SUBJECT

Communicating to the Collector of
Madras, Government Order Revenue
Department approving and trans-
ferring to the Financial Depart-
ment, proposition statement
for the permanent retention
of the fourth Income Tax Inspector
and his place in the Madras Col-
lectorate; informing Govern-
ment that the increase in the
proposition statement was
shown in the Column headed 'Tem-
porary,' as the whole of the Income
Tax Establishment is temporary and
requesting the orders of Govt in the matter.

Order

BACK PAPERS.

G.O.	No.	Department.	Date.
"	322	Rev	20-1-97
"	593	"	28-7-90

FURTHER PAPERS.

G.O.	No.	Department.	Date
581			
16-7-97			

1,000
16-4-95.



270

Proceedings of the Board of Revenue

(Separate Revenue),

Dated 28th January 1897.

No. 305 Misc.

Read Proceedings of the Madras Government Revenue Department, Misc No 322 Revenue dated 20th January 1897.
Resolution

Communicated to the Collector of Madras for information.

2. With reference to the remarks of Government regarding the entry in the proposition statement of the increase on account of Board's Proposals in the Column headed "Temporary" the Board beg leave to state that the whole of the Income Tax Exemption is regarded as temporary under the orders of the Government of India. Contained in its letter No 3361 dated 10th July, 1890, Communicated in Government Order No 593 Revenue dated 28th July 1890, and that by the term 'permanent'

"Permanent retention" it is intended that the 4th Inspector should be retained on the same footing as the ordinary Income Tax Establishment, without reference to any fixed period. As all previous proposition statements relating to Income Tax Establishments have been filled up in accordance with this principle, the Board requests to be informed whether in Cases Such as that under reference entries should in future be made in the column headed "Permanent."

(True Extract)

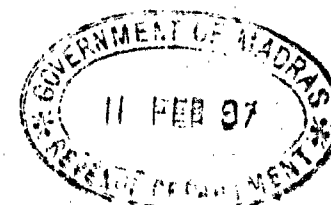
James M. M. M.
Assistant Secretary

To
the Collector of Madras.
Secretary to Government, Revenue
Department.
Accountant General.

8/2/97

Revenue (1897) Department.

CURRENT No. 1295



From

The Secretary to the Commission,
Salt, Akhbari & Separatedes.
Madras

His No 378

Order

Dated 3rd February 1897

Received 11 — 2 — 97

Registered 12 — 2 — 97

Enclosures 2

Spare copies

SUBJECT

Reporting to Government that the rule requiring extra hands engaged for Income Tax work to be taken from the permanent establishment may be cancelled in the case of inferior servants but not in the case of the superior servants.

14/2/97
3

BACK PAPERS.

G.O.	No.	Department.	Date.

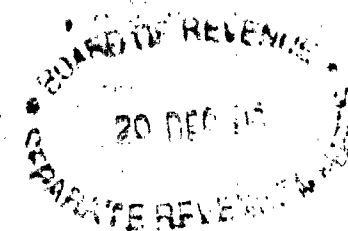
FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revenue (189 5) Department.

CURRENT No.

13676



From

The Accountant General
to the Govt of Madras

No. 3915

Order

Dated 19th December 96

Received

Registered

Enclosures

Spare copies

SUBJECT

Stating that there is ~~no~~ no objection
to the Cancellation of the rule
that extra hands engaged for income
tax work should be taken from the
permanent establishment and their places
filled by temporary

Ref
no
up

BACK PAPERS. G

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date

Treasury Account DEPARTMENT.

FORT ST. GEORGE,

Accountant-General's Office,

18th December 1896.

No. 3916

4P

From

Y. C. Harrison Esq.,

Offg. ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE Secretary to Government,

Revenue Department,

Through the Board of Revenue,
Separate Revenue.

SIR,

In reply to Government Order No. 4957, dated the 4th December 1896, I have the honour to state that I see no objection to the cancellation of the ruling contained in Government Order No. 319 Rev. dated 5 May 1886, that extra hands engaged for income tax work should be taken from the permanent establishment, and their places filled by temporary men.

I have the honour to be,

Sr,
Your most obedient servant,

J. Harrison

Offg. Accountant-General.

NR 10/12

5

(189) DEPARTMENT.

From
THE ACCOUNTANT-GENERAL,
MADRAS,

To
THE

No.

Dated
Received

No.

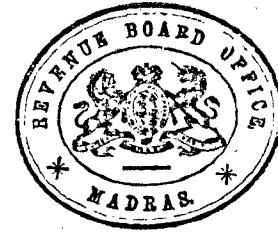
SUBJECT.

Statement showing the establishment sanctioned for Income Tax work in the Madras Presidency

	Inspection					Clerks on							Superior servants					Remarks
	Rs 75	Rs 10	Rs 60	Rs 50	Rs 40	Rs 100	Rs 80	Rs 45	Rs 40	Rs 35	Rs 30	Rs 25	Rs 20	Rs 15	Rs 10	Rs 10	Persons on	
Collector's offices																		(a) 4 of these are for 2 months
Divisional "																		(b) 1 of these is for 6 months
Taluk "																		(c) 3 of these are for 6 months
Deputy Tahsildars																		(d) 2 of these are for 6 months
Treasury Deputy Collectors' offices																		(e) 3 of these are for 6 months
Madras Deputy Collectors' office																		(f) 1 of these are for 4 months
Board's office																		(g) 2 of these are for 6 months
Total	1	1	1	1	1	1	1	1	1	1	1	3	4	2	3	1	7	(g) for 2 months
N. B.																		
Besides the above the Deputy Collector, Madras, gets an allowance of Rs 100 per mensem for Income Tax work.																		

Board of Revenue (S. R.)
Madras dated -
3rd February 1897.

Assistant Secretary



Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 3rd February, 1897.

His No. 378.

Read Government order His No. 4957 Revenue, dated 4th December, 1896.

Read also letter from the Accountant General Madras No. 3916 dated 18th December, 1896.

Resolution.

5P

With reference to the government order read above the Board begs leave to submit that the rule requiring that extra hands engaged for Income Tax work should be taken from the permanent establishment, their places being filled by temporary men, was based on para 3 of the government of India resolution embodied in government order No. 129 Revenue dated 15th February 1886. The reasons which led to its adoption will be found fully set forth in the speeches of the Honorable Messrs Hunter and Hope when the Income Tax bill was introduced.

introduced in 1886 and the Board is of opinion that the arguments in favor of the rule are still very strong

2. A list of the Income Tax establishments employed in this Presidency is appended to these Proceedings. There are three principal classes viz Inspectors, Clerks & inferior servants. The latter have nothing to do with the assessment of the income tax and their opportunities being, therefore, very slight there does not appear to be any good reason why the employment of permanent men should be insisted upon in their case. On the other hand the Inspectors are employed for the purpose of making inquiries into the financial circumstances of possible assesses and as final assessments depend to a great extent upon their reports it is important that they should be responsible men. The duties of the clerks are various; they are

are principally, no doubt, entertained for the purpose of keeping up the accounts and as such cannot interfere with the assessment or collection of the tax, but they have also to examine or assist in the examination of the accounts produced by the assesses which, except in the Presidency Town, are almost always in the Vernacular and they exert, therefore, a certain amount of influence, indirectly in the assessment of the Income Tax revenue. For these reasons, the Board considers that the abrogation of the existing rule in their case would be inexpedient. It is true that as at present constituted, the Income Tax establishment is pensionable, but the position of the employee is nevertheless not exactly similar to that of the men on the ordinary establishment, as they are liable to lose their appointments at any

any time should the Income Tax Act be repealed and they have not therefore the same inducement to do honest work.

3. The Accountant General's report on the subject is herewith submitted

(True Exact)

Assistant Secretary

The Secretary to Government,
Revenue Department
with the Accountant General's letter
in original.

D-1,000-11-6-95.

Re: Income Tax
Establishment

REVENUE DEPARTMENT.

C. No. 1206 & 1295 of 97

From the Board of Rev: Sep: Rev.

Dated 28th Jan: & 3rd Feb: 1897.

FOR ORDERS.

~~Info. from Mr. Bliss C. S.~~
Circulated to the Honble W. Rose
as the course suggested by the
Honble W. Bliss involves the
modification of G.O. no 405 Rev.

7.5.6.90

19.5.97

In the first of the papers (Cn: 1206 of 97) read above, the Board of Rev: with reference to G.O. n° 322 of 20th January 1897, points out that in the proposition statement for the permanent retention of the fourth Income Tax Inspector and his person for the City of Madras, it showed the proposed increase under the head "Temporary," because under the Govt of India's orders communicated with G.O. 873 28th July 1890 all income tax establishments were to be treated as temporary. The Board also enquires whether in future it is the intention of Govt that ^{in all such cases} entries should be made in the column headed "permanent."

2 With the second paper the Board of Rev: submits, with

C. 18/3/97 C. 20/3/97
R. 18/3/97 R. 25/4/97

with its own views, the report received from the Accountant General in reply to G.O. 4957 of 4th Dec^r 1896, enquiring whether ~~the Board~~ ^{there is any objection} to cancelling the ruling contained in G.O. 319 of 5th May 1886 that extra hands engaged for income tax work should be taken from the permanent establishment and their places filled by temporary men. The Board on the other hand holds that it is inadvisable to depart from the existing practice except in the case of menial servants who have nothing directly to do with income tax assessment. It states ~~that~~ ^{that} this practice is based on para 3 of the Resolution embodied in G.O. 129 of 16th Feb^r 1886, and that the reasons which led to its adoption will be found set forth in the speeches of the Hon^{ble} members, Messrs Hunter and Hope when the Income Tax Bill was introduced, and that the arguments in favour of the rule are still very strong, inasmuch as the Inspectors and Clerks have responsible duties connected with assessment entrusted

FOR ORDERS.

The Board apparently misunderstands the object of the proposal to cancel the rule laid down in G.O. 319. What ~~was~~ ^{contemplated} was the introduction of a ~~permanent~~ ^{special} income tax establishment in lieu of ~~the~~ ^{extra hands} borrowed from the general establishment. The Board seems to think it intended to entertain a separate temporary income tax establishment.

There are reasons and arguments against the employment of temporary hands for income tax work.

"Temporary", as applying to the income tax establishment in Madras City, had been used by the Board in a special sense - that is to say, as equivalent in meaning to "lasting as long as the Income Tax Act remains in force," & not requiring an annual renewal of sanction.

Unsubstantiated

The men are not permanently employed on Income Tax work. 11/7.3.97

to them and should therefore be men who can be thoroughly relied on.

3. In submitting the Draft of G.O. No 322 of 20th Jan^y 1897, the Office it is regretted was not aware that the term "permanent" and "temporary" when speaking of the Madras Income Tax establishment were not made use of by the Board in their ordinary signification. The Office was also misled by the fact that under the Madras establishment and like the temporary hands stationed in other Depts (not for fixed periods) the Income Tax

establishments in the mufassal which also are known as "temporary" are sometimes from year to year, but ~~even now~~ ^{it is doubtful whether} such establishments ~~in question~~ ^{actually} consist of men doing income tax work or by those who do revenue work in place of permanent "revenue" men employed on income tax duty.

4. It is also very much regretted that in preparing the

"the note under Co. 4957 of 4th Dec:
1896, the correspondence ending
with go. 593 of 28th July 1890 which
throws considerable light on the
points at issue was overlooked.
In its letter under the Co. last
mentioned, the Govt of India
has definitely declared that while
service rendered on the Income
tax establishment should be
treated as qualifying for pension
it is not its intention that "the
establishment itself should be
declared to be permanent". It will
however be seen from Co. 405 of
8th June 1890 that this declara-
tion was made at a time when
it was thought that the Comptroller
be abolished at any time and the
staff employed on that account
dispensed with on three months'
notice. While therefore the
main reason for originally
treating these establishments
as temporary can hardly
be considered to exist now it
would appear that the sanction
of the Govt. of India would be
required for a departure from
the

This was - being revised and
then coming up again.

17.3.97.

17.3.97.

the practice, at present followed.
The Board's rea-
soning that because the work
of assessment should be entrusted
to responsible men i.e. men taken
from the permanent staff it is
not desirable that the establish-
ment should be declared permanent
is it is submitted not understood.
So long as the work is done by
experienced hands in the per-
manent staff as appears to be
the case now, it seems immat-
terial whether the Special Estab-
lishment is treated as temporary
or permanent. The declaration
referred to above that service
on the income tax establish-
ment should be considered pen-
sionable apparently applies also
to the temporary hands em-
ployed in place of ^{permanent} men employed
on income tax work. If so it
is submitted ^{that} there does not seem
to be any special object in getting
obtaining India's sanction to the
conversion of the so-called temp
establishments into a permanent
one, because for all practical
purposes

Stet.

4th 11/9/97

If it appears to be the case, all "temporary" income tax establishments are pensionable, it seems unnecessary to take any action unless Govt. considers the objections raised by the Board in 1890 (P.O. No. 405) ⁵⁻⁶⁻⁹⁰ is warrant a recommendation that income tax establishments shd. be declared permanent as well as moment or "temp" pensionable.

I was "the No." of 1890 & I must
say that I am of the same opinion now
as then that the best work cannot be
looked for from these appointments
are labelled as temporary & therefore liable
to abolition, even though ~~they are~~ their
own service is reasonable. There are
too many are few in number, so that
there will be as difficult as finding them
other employment in the improbable con-
tingency of the repeal of the Act. The deduction
that the appts are harmful. It does as harm
in the way of imposing addl. liabilities on
Govt. while it would certainly improve the
man's position. I do not go up to India about
it.

AS
18/3/97

just finished

papers. These for this reason laid aside
a few files requiring a little time for their
original print now.

117.2.57. 14.26

much to
1. 1.

Read, Encl. 1206 & 1297 of 97
in addition to the
Order of the Board of Directors
of the India Office, dated 1st June 1890,
with reference to the present
position of the various
establishments in this Dept.
and to the arguments now
adduced by the Board, has
come to the conclusion that
in the interests of efficiency
administration it is no longer
desirable to keep these establishments
as "temporary"
posts therefore, liable to abolition,
the service in them has been
declared to be pensionable.
The minor appointments arising in
connection with the work are
only a few in number and it
should not be difficult to find
them other employment in the
unprobable contingency of their
repeal of the India Act, II of
1886. The declaration there-
fore that the establishments
are not permanent is
correct.

876

READ G. O. No. 405 Rev. d/ 6th June '90,
Currents 1206 and 1297 of 1897.

Secy

ORDER:- N^o 2338/2nd April 1897.

Recd
4/4/97

On a reconsideration of the
views expressed in para.1 of G.O. No.
405 Rev. dated 6th June 1890, H. E. the
Governor in Council resolves to address
the Govt. of India in view to the dele-
gation ~~to the~~ ^{this} Local Govt. of the power
to declare permanent such portion of
the income-tax establishments, as it
may be thought undesirable to retain
on a temporary footing. Pending the re-
ceipt of a reply ^{from} ~~of~~ that authority, the
question raised in para.2 of the Board's
Proceedings No. 305 Misc d/28th Jan. 97,
will lie over.

[Signature]

To the Board of Revenue (Sep. Rev.)
... Accountant-General.

Letter

[Stamp]
40/3

Sept. 23. 1897
Letter No. 234

To
The Secretary to the Govt. of India,
Dep. of Finance & Commerce.

Sir,
Adverting to the correspondence

ending with Mr. Kensington's letter No. 3361, dated 10th July 1890, I am directed to submit for ^{the} ~~the~~ consideration of the Govt. of India, the question of the advisability of delegating to Local Govts.

^{the} the power to declare permanent income-tax establishments ^{in the Madras Pres.}

2. The present practice under which these establishments are treated as ^{unfixed} temporary, though service therein is counted towards pension, which is apparently based upon certain orders of the Govt. of India, which were issued at a time when the repeal of Act II of 1886 was considered ^{the but improbable at some future date.} within the range of practical politics. Circumstances have changed

and the abolition of income-tax establishments has now become so remote a contingency, that, in the opinion of H. E. the Governor

Let
"Delegating power to Madras"
or "Declaring permanent"
(a) give Madras option to distinguish of need be, between manual & clerks.

in Council, it is no longer desirable to continue to designate them as temporary more especially in view of the circumstance that clerks who are employed as members of such establishments, though aware that ^{then} ~~these~~ service is pensionable, constantly endeavour to obtain transfer to appointments which have been formally declared permanent. The number of individuals employed on income-tax work is not large, and, even in the improbable event of the repeal of Act II of 1886, there would, so far at least as the Madras Presidency is concerned, be ^{no} difficulty in finding ^{these} employment. The declaration ^{that} ~~at~~ their present appointments are permanent, would therefore impose no additional liabilities on the State, while it would certainly serve to improve their position.

1/2/4/87
25/2

1897.

FINANCE AND COMMERCE DEPARTMENT.

From

The Government of Fort St. George.

Recd.

Regd.

} 1897.

Enclosures

Spare copies

Letter No. 234, 2nd April 1897.

APRIL.

REQUESTING that the power to declare permanent income-tax establishments may be delegated to the Government of Madras.

REVENUE DEPARTMENT.

From

THE HON'BLE MR. G. STOKES, I.C.S.,
Acting Secretary to the Government of Madras,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT.

Dated Fort St. George, 2nd April 1897.

SIR,

Adverting to the correspondence ending with Mr. Kensington's letter, No. 3361, dated 10th July 1890, I am directed to submit, for the favourable consideration of the Government of India, the request of this Government that the power to declare

Separate Revenue No. 23.

the permanent income-tax establishments, may be delegated to it.
2. The present practice under which these establishments are treated as temporary, though service rendered thereon is counted towards pension, is apparently based upon certain orders of the Government of India, which were issued at a time when the repeal of Act II of 1886 was considered to be not improbable at some future date. Circumstances have changed and the abolition of income-tax establishments has now become so remote a contingency, that, in the opinion of His Excellency the Governor in Council, it is no longer desirable to continue to designate them as temporary, more especially in view of the circumstance that clerks who are employed as members of such establishments, though aware that their service is pensionable, constantly endeavour to obtain transfers to appointments which have been formally declared permanent. The number of individuals employed on income-tax work is not large, and, even in the improbable event of the repeal of Act II of 1886, there would, so far at least as the Madras Presidency is concerned, be no difficulty in finding them employment. The declaration that their present appointments are permanent would therefore impose no additional liabilities on the State, while it would certainly serve to improve their position.

I have the honour to be,
Sir,

Your most obedient servant,

(Signed) G. STOKES,
Ag. Secretary to Government.

Government (1897) of Madras.
REVENUE.

Recd.

Enclosures

Regd.

1897.

Spare copies

G.O., No. 233, 2nd April 1897.

APRIL.

Income-tax Establishment.

Resolving to address the Government of India in view to the delegation to this Government of the power to declare permanent such portion of the — as it may be thought undesirable to retain on a temporary footing.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

Read—again G.O., No. 405, Revenue, dated 5th June 1890.

ABSTRACT.—Ordering that the Government of India be addressed as to the correct interpretation of its resolution deciding that service on income-tax establishment is permanent and not the establishment itself.

Read—again the following G.O., Mis. No. 4957, Revenue, dated 4th December 1896:—

Read—again G.O., No. 319, Revenue, dated 5th May 1886.

ABSTRACT.—Directing the Board of Revenue to impress on all officers that the extra hands required for working the Income-tax Act (II of 1886) should be taken from the permanent establishments, their places being filled by temporary men.

Order—Mis. No. 4957, Revenue, dated 4th December 1896.

The Board of Revenue and the Accountant-General are requested to report whether there is any objection to the cancellation of the rule laid down in the Government Order read above, viz., that extra hands engaged for income-tax work should be taken from the permanent establishment, their places being filled by temporary men.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue),
„ the Accountant-General.

Read—also the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 305, dated 28th January 1897:—

Read—G.O., Mis. No. 322, Revenue, dated 20th January 1897.

Resolution—Mis. No. 305, dated 28th January 1897.

Communicated to the Collector of Madras for information.

2. With reference to the remarks of Government regarding the entry in the proposition statement of the increase on account of Board's proposals in the column headed "Temporary," the Board begs leave to state that the whole of the income-tax establishments is regarded as temporary under the orders of the Government of India contained in its letter, No. 3361, dated 10th July 1890, communicated in G.O., No. 593, Revenue, dated 28th July 1890, and that by the term "Permanent retention" it is intended that the fourth inspector should be retained on the same footing as the ordinary income-tax establishment without reference to any fixed period. As all previous proposition statements relating to income-tax establishments have been filled

up in accordance with this principle, the Board requests [to be informed whether, in cases such as that under reference, entries should in future be made [in the column headed "Permanent".

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Collector of Madras.
„ the Secretary to Government, Revenue Department.
„ the Accountant-General.

Read—also the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 378, dated 3rd February 1897:—

Read—G.O., Mis. No. 4957, Revenue, dated 4th December 1896.

Resolution—Mis. No. 378, dated 3rd February 1897.

With reference to the Government order read above, the Board begs leave to submit that the rule requiring that extra hands engaged for income-tax work should be taken from the permanent establishment, their places being filled by temporary men, was based on paragraph 3 of the Government of India resolution embodied in G.O., No. 129, Revenue, dated 15th February 1886. The reasons which led to its adoption will be found fully set forth in the speeches of the Honourable Messrs. Hunter and Hope when the Income-tax Bill was introduced in 1886, and the Board is of opinion that the arguments in favour of the rule are still very strong.

2. A list of the income-tax establishments employed in this Presidency is appended to these Proceedings. There are three principal classes, viz., inspectors, clerks and inferior servants. The latter have nothing to do with the assessment of the income-tax, and their opportunities being therefore very slight, there does not appear to be any good reason why the employment of permanent men should be insisted upon in their case. On the other hand, the inspectors are employed for the purpose of making inquiries into the financial circumstances of possible assesses and as final assessments depend to a great extent upon their reports, it is important that they should be responsible men. The duties of the clerks are various; they are principally, no doubt, entertained for the purpose of keeping up the accounts and as such cannot interfere with the assessment or collection of the tax; but they have also to examine or assist in the examination of the accounts produced by the assesses which, except in the Presidency town, are almost always in the vernacular, and they exert, therefore, a certain amount of influence indirectly in the assessment of the income-tax revenue. For these reasons, the Board considers that the abrogation of the existing rule in their case would be inexpedient. It is true that, as at present constituted, the income-tax establishment is pensionable, but the position of the employes is nevertheless not exactly similar to that of the men on the ordinary establishment, as they are liable to lose their appointments at any time should the Income-tax Act be repealed, and they have not therefore the same inducement to do honest work.

3. The Accountant-General's report on the subject is herewith submitted.

(True Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with the Accountant-General's letter in original.

APPENDIX.

STATEMENT showing the establishment sanctioned for income-tax work in the Madras Presidency.

1	Inspectors on					Clerks on				
	Rs. 75.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 40.	Rs. 100.	Rs. 80.	Rs. 45.	Rs. 40.	Rs. 35.
2	3	4	5	6	7	8	9	10	11	
Collector's offices	..	..	..	..	..	..	..	..	1	1
Divisional	..	..	..	..	..	..	..	..	..	..
Taluk	..	..	..	..	1	..	..	..	..	..
Deputy Tahsildar's offices	..	..	..	..	..	..	..	..	..	..
Treasury Deputy Collector's office	..	..	..	..	..	..	..	..	..	..
Madras	1	1	1	1	..	1	..	1	..	1
Board's office	..	..	..	..	..	..	1	..	..	..
Total ..	1	1	1	1	1	1	1	1	1	2

1	Clerks on				Process servers on		Attendants on		Peons on			
	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 10.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 5.		
12	13	14	15	16	17	18	19	20	21			
Collector's offices	6	5*	..	1	..	1	..	..	..	..	..	..
Divisional	..	..	..	6	..	..	..	..	..	..	..	..
Taluk	..	..	..	9	..	..	..	..	..	..	..	..
Deputy Tahsildar's offices	..	..	..	7	..	..	..	..	..	..	..	..
Treasury Deputy Collector's office	..	..	..	1	..	..	..	..	..	..	..	..
Madras	1	3	4	2	3	1	1	7	..	..	..	..
Board's office	..	1	1	1	..	..	..	..	..	..	..	..
Total ..	7	9	11	21	3	2	1	7	11	..	..	..

N.B.—Besides the above the Deputy Collector, Madras, gets an allowance of Rs. 100 per mensem for income-tax work.

- * Four of these are for two months.
- † One of these is for six months.
- ‡ Three of these are for six months and one for four months.
- Two of these are for six months.

- † For two months.
- ‡ Three of these are for six months.
- Two of these are for six months.

ENCLOSURE.

Letter from F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Revenue Department (through the Secretary to the Commissioner of Salt, Abkari and Separate Revenue), dated Fort St. George, 18th December 1896, No. 3916.

In reply to G.O., No. 4957, dated the 4th December 1896, I have the honour to state that I see no objection to the cancellation of the ruling contained in G.O. No. 319, Revenue, dated 5th May 1886, that extra hands engaged for income-tax work should be taken from the permanent establishment, and their places filled by temporary men.

ORDER—No. 233, Revenue, dated 2nd April 1897.

Separate Revenue No. 22.

On a reconsideration of the views expressed in paragraph 1 of G.O., No. 405, Revenue, dated 6th June 1890, His Excellency the Governor in Council resolves to address the Government of India in

view to the delegation to this Government of the power to declare permanent such portion of the income-tax establishments, as it may be thought undesirable to retain on a temporary footing. Pending the receipt of a reply from that authority, the question raised in paragraph 2 of the Board's Proceedings, Mis. No. 305, dated 28th January 1897, will lie over.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
„ the Accountant-General.

Encl. C. M. Thumbarwamy.

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