

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 636

DATED 4th Feb

[Despatch Abstract.]

Requesting the Board to submit a special report on
the income tax work of Mr. Ch. Venkatachallam
Pambala, Dy. Collector.

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 (1896) Department.

CURRENT No. 7/1



The Hon. Mr. Bliss C. 22.?

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

Madras

No. 518

Order wise no. 636 dy 4th Feb 1897

Recorded. 27/1/97

Secy

The Board of Revenue will be requested to submit a special report regarding Deputy Col. Ch. Venkatachalam. The nature of his memorandum revisions tends to raise doubts as to his fitness for the position of a revenue Divisional Officer.

note

The Board will no doubt submit in due course the report on the Income tax work of Mr. Ch. Venkatachalam, Dy. Col.

I think the W. H. Ch. will report in his. His decision raise the question of his fitness for a Rev. Office.

Dated 26th December 1896

Received 25th January 1897

Registered 26th

Enclosures

Spare copies

To the Secy. of Rev. (Dep. Rev.)

SUBJECT

Communicating to the Collector of Godavari, the notes of inspection by the Acting Member of the Board of Revenue of the Income-Tax Registers and Records of the office of the General charge Deputy Collector, Narasapur.

C. 29/1/97

Charge and his work in
referred to the localisation of
Manual work has been much
called in question.

30/1/97

Yes - I think we should have
a full report on him. His
Gen. tax work has evidently
been very good - It would be
well to make an example, unless
he has a good defence, for it is
pretty clear that little or no trouble
is generally taken about Gen. tax.
In a few branches of work that comes
a little under observation that
men don't scruple to neglect it &
since their claims to preferment on
the quality of their Land Rev. & Manuf.
work

30/1/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

BOARD OF REVENUE (SEPARATE REVENUE), No. 518, 26TH DECEMBER 1896.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

RESOLUTION—No. 518, dated 26th December 1896.

The following statement shows the final assessment made by the Narsapur General Charge Deputy Collector under Part IV since the tax was first imposed:—

Year	Number of assessees.	Original assessment.	Number of objection petitions.	Final assessment.
1886-87	10	RS. 929	5	RS. 919
1887-88	17	2,105	13	1,989
1888-89	15	1,777	13	1,463
1889-90	15	2,205	3	1,975
1890-91	14	1,873	10	1,858
1891-92	21	2,153	14	2,026
1892-93	39	3,328	36	3,522
1893-94	42	4,191	38	4,191
1894-95	52	5,340	43	5,229
1895-96	54	5,609	50	4,254
1896-97	51	6,472	42	..

2. It seems clear that during the earlier part of the period in question extreme laxity prevailed in working the Act. The heavy decrease in final assessments last year is dealt with below.

3. Register No. 1.—(a) The register for the current year is very well kept on the whole. More time should, however, be allowed between the first and second instalments. A month is all that is usually granted. The entry regarding house-rent in columns 8 and 9 and 12 and 13 should show that the proper deduction has been made on account of houses in the owner's occupation.

(b) The register for 1895-96 is discreditable. It is untidy and on flimsy paper, not fit for a register of the kind. The entries for the Bhimavaram taluk are all given prior to those for Narsapur, which looks as if it were written up after the assessments were made instead of as they were made. For the Narsapur taluk, columns 34 and 35 have been left blank and the dates on which instalments fall due are usually omitted. In many cases there are no entries in column 13. In some cases the sources of income but not the amounts after the disposal of objection petitions are shown in this column. Collections seem to have been backward, but there is no ready means of ascertaining whether this is the case from the register owing to so many important columns having been left blank.

4. Register No. 2.—(a) This is on the whole well kept for the current year. It would be well if the Deputy Collector were to put more weight on the necessity for keeping and producing proper accounts. Too much dependence appears to be placed on oral evidence, which must necessarily be vague. The assessee in case No. 36 appears to have been separately assessed by the Deputy Collector and the Tahsildar which is not right.

(b) Register No. 2 for 1895-96 is most unsatisfactory. The decisions of the late Deputy Collector Mr. Ch. Venkatachellam are very irregular. It appears that

the traders of Palcole—the richest town in the division—having all presented objection

petitions, whereupon he called on them to decide themselves by a panchayet what they should pay. The following is a copy of the decision * in which there is recorded :—

“ Last year for Palcole on certain information the tax was enhanced rather at a large stride from what it was before, whereupon the merchants all sent up a petition to the Collector which was referred for disposal with the remark that the Income-tax Act should be worked with as little friction as possible.”

“ As no effect was given last year except in two cases which was to some extent I am inclined to give it this year.”

“ It is obviously impossible to make this tax popular and there is no satisfactory way of fixing these assessments. I have therefore tried to enforce the principle of self-assessment by having a panchayet of the elders of the village to draw up a list of assessments.”

“ This list shows a reduction of nearly Rs. 800 over last year and of Rs. ———— over the previous year. On the whole, I would allow a reduction of one-fourth from the taxes of last year, that is to say, from the taxes as per demand this year.”

“ The tax on this petitioner is reduced from Rs. 200 to Rs. 150.”

The remaining Palcole objection petitions were disposed of as follows :—

“ Vide remarks against No. 10.” “ Panchayet fixes the tax at Rs 110. By allowing one-fourth reduction from last year's figure, the tax is fixed at Rs. 112-8-0.”

The Collector is requested to call on the late Deputy Collector to show cause why the sums remitted by him in this most irregular manner should not be recovered from him and why the attention of Government should not be drawn to the generally careless and slovenly manner in which his income-tax work has been done of which the following two decisions are examples :—

“ From enquiries made, the income from interest—the tobacco and chillies trade does not exist — may be fixed at more than 3,600, but the Tahsildar's figure is 3,000. I accordingly reduce the tax to Rs. 80-11-8, the same as last year”

“ Last year it was reduced to Rs. 20 by the Collector.” “ The same is adopted for this year.”

5. (a) Register No. 5 is well kept for 1896-97 and the decisions are careful and clear. Some decisions are worded so that it might be supposed that the petitioners had not been present at the hearing, but it is understood that this was not the case. The decisions should be recorded so as to avoid any misunderstanding of the sort in future.

(b) Register No. 5 for 1895-96 is as unsatisfactory as the other records. The trouble of filling up column 6 has rarely been taken and the register generally evidences carelessness and apathy.

(True Extract.)

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

(True Copy.) *Commence*

Assistant Secretary.

To the Collector of Gódvári.

Copy to other Collectors.

„ the Secretary to Government, Revenue Department.

REVENUE DEPARTMENT.

1896.

Board of Revenue

(Separate Revenue),

MADRAS.

Post R.C.

Printed January *th*, 1897.

Proceedings, No. 513, 26th December 1896.

Communicating to the Collector of Godávári the notes of inspection by the Acting Third Member of the Board of Revenue of the income-tax Registers and records of the office of the General Charge Deputy Collector, Narsapur.

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