O/9. 5,000—5-3-98.

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 2459

DATED 7th June

[Despatch Abstract.]

Approving the instructions issued by the Board of Revenue in regard to the entry of figures required for the statement in pages of the Income Tax Administration Report

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 DEPARTMENT.

1898.

Board of Revenue

(Separate Revenue),

MADRAS.

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13 JUN 98
...UE DEPARTMENT

Printed May 30th.
Recd 6 June
Regd 6 —

Proceedings, No. 145, 14th May 1898.

G.O. Misc. No. 2459 d/7.6.98.

The instructions issued by the Board of Rev in para 3 of the Proc's recd above are approved.

MAY.

KD
7/6/98

[illegible]

To the Bd of Rev (S.R.) - Dept.
14.6.98

Considering that the practice obtaining in the Tanjore district in regard to the entry of figures required for the statement in paragraph 51 (*b*) of the Income-tax Administration Report is correct; issuing general instructions on the subject and submitting a copy of these Proceedings to Government for approval.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following letter from J. TWIGG, Esq., Acting Collector of Tanjore, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated Vallam, 24th April 1898, Ref. on Cur. No. 121-G. & B.:—

With reference to paragraph 9 of Board's Proceedings, No. 537, Separate Revenue, dated 15th December 1897, I have the honour to report as follows.

2. Taking the table of figures in paragraph 51 of the Board's Income-tax Administration Report for 1896–97 the Government presumes—

(1) that the figures in column 3 headed "Number of defaulters," show the number of defaulters *proceeded against;*

(2) that cases of issue of demand notice (column 7) are exclusive of cases in which it was found necessary to proceed to issue of distraint notice (column 11) and to sale (columns 15 and 17) and, similarly, that cases in column 11 are exclusive of cases in columns 15 and 17.

3. So far as this district is concerned these presumptions are incorrect—

(1) Column 3 represents the total number of defaulters and column 7 the number *proceeded against* (as all proceedings commence with the issue of demand notice). The difference between the figures in columns 3 and 7 represents, as was explained in enclosure No. 9 to the Income-tax Administration Report for 1896–97 of this district No. 2689, dated 8th June 1897, the number of cases in which the defaulters paid up before issue of demand notice.

(2) The figures in column 7 are inclusive of the figures in column 11 and those of column 11 inclusive of those in columns 15 and 17.

4. I have the honour to request instructions for the future preparation of the enclosure No. 9 from which the table in paragraph 51 of the Board's report was prepared, and to suggest that, if necessary, heading No. 1 may be altered to "number of defaulters proceeded against," and headings Nos. 3 and 5 altered, so as to show that they should contain cases in which proceedings extended (i) to demand notice but not beyond, and (ii) to distraint notice but not beyond, respectively.

RESOLUTION—No. 145, dated 14th May 1898.

In paragraph 15 of G.O., No. 1027, dated 9th December 1897, Government presumed that the discrepancy between the number of defaulters shown in column 3 and the aggregate of columns 7, 11, 15 and 17 of the statement appended to paragraph 51 (*b*) of the Income-tax Administration Report for 1896–97 was due to the fact that in some instances the same person was proceeded against more than once and requested the Board to report whether this presumption was correct. All Collectors were accordingly requested to state whether this was so.

2. From the replies received to the above reference it would appear that there is a diversity of practice in entering up the details of the statement. The Collector of Tanjore reports that the presumption of Government so far as his district is concerned is not correct, and states that while column 3 represents the total number of defaulters, column 7 shows the number proceeded against—the difference representing the number of cases in which the defaulters paid up before issue of demand notices, and that figures in column 7 include those in column 11 and those in column 11 include those in columns 15 and 17. The Board considers that this procedure is correct.

3. To ensure uniformity in the preparation of the statement the following instructions will be issued to all Collectors for information and guidance:—

Column 3.—The total number of defaulters should be specified in this column, a note being entered as to the number of persons who made default but paid up their dues before demand notices could issue.

Column 7.—The number of demand notices issued should be given in this column. A foot-note should show how many defaulters they covered and a similar note should be given under columns 11, 15 and 17.

By "issue" is meant "service"; only the number served should be taken into account. The number of distraint notices should specify cases—

(i) of moveable property;

(ii) of immoveable property distrained and of persons concerned under each or in respect of whom the above courses are resorted to.

4. A copy of these Proceedings will be submitted to Government for approval.

(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

(True Copy.)

Ag. Asst. Secretary.

To all Collectors (D.Os.—Tahsrs. and independent Dy. Tahsrs.).
Copy to the Secretary to Government, Revenue Department.

Ed. Shaik Karim.

*When given for copying*_____
*When copied*_____
*When examined*_____ } 189 .
*When signed*_____

READ AGAIN G.O., No. DATED
189 ,

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A		
LETTER OF GOVERNMENT									
STATEMENT WITH DITTO									
PAPERS NOT WILLED OFF, BEING MEANT FOR DESPATCH IN ORIGINAL.									

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