Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 3025

DATED 19th June 98

[Despatch Abstract.]

Approving & transmitting to the Secretary Board proposals for the permanent establishment required for working the Income Tax Act in the Districts of the Madras Presidency.

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.

Printed April 19th.

Proceedings, No. 108, 2nd April 1898.

APRIL.

Submitting to Government proposals for the permanent establishments required for working the Income-tax Act in the districts of the Madras Presidency.

SECRETARIAT BRANCH
6 MAY 98

PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

RESOLUTION—No. 108, dated 2nd April 1898.

As requested in G.O., No. 581, Revenue, dated 16th July 1897, the Board begs to submit a proposition statement showing the permanent establishments that are required for working the Income-tax Act in this Presidency with the following report.

2. The bulk of the establishments entered therein are already practically permanent, being entertained for the whole year round and sanctioned year after year on due consideration. It is unnecessary for the Board to offer any further reason for their retention.

3. Certain of the Collectors, however, in reporting on the subject have submitted proposals for further additions to the staff which is already employed the whole year round. The majority of these the Board has rejected, as not being supported by good reasons. A statement of these proposals is contained in the second of the enclosures to these Proceedings. The following establishments would, however, in the Board's opinion, have been required to be entertained permanently, and the Board therefore requests that they may now be added to the permanent establishments.

(i) An additional clerk on Rs. 20 for the Head-quarters Deputy Collector, Tinnevelly.

(ii) Additional clerks on Rs. 15 for the Nellore, Tinnevelly, Calicut and Mangalore taluk offices.

(iii) An additional clerk on Rs. 15 for the Tuticorin Deputy Tahsildar's office.

4. The assessments made by the Head-quarters Deputy Collector, Tinnevelly, have increased from Rs. 2,261 in 1886–87 to Rs. 10,179 in 1896–97 and the number of assessees from 27 to 109. In addition to this there are a great many enquiries to be made on behalf of other Income-tax Collectors as a number of firms have branches at Tinnevelly. The Deputy Collector's office consists of four clerks who are reported to have as much as they can do apart from income-tax work. In these circumstances the Collector's proposal to add a fifth clerk on Rs. 20 for income-tax work has the Board's approval.

5. As regards the four taluks for which additional establishments are recommended, two, viz., Nellore and Tinnevelly, already have clerks sanctioned for them for six months in the year. A clerk for the Mangalore taluk has been recommended by successive Collectors. The work of the Calicut Tahsildar has largely increased owing to the transfer of the assessment of all incomes of less than Rs 2,000 to him under G.O., No. 193, Revenue, dated 23rd March 1897. Clerks on Rs. 15 have already been sanctioned for seven taluks. The following statement compares the work in this direction of the four taluks above mentioned with that of those for which additional establishments have already been sanctioned. It will be seen that the average number of assessees in the former case falls somewhat short of that in the latter, but that the average amount of assessments is only Rs. 1,608 less, the Tinnevelly taluk ranking fourth in this respect in the Presidency and the Calicut taluk fifth. The Board considers that a sufficient case has been made out for the employment of these clerks.

Taluks for which the establishment has been already sanctioned.	Number of assessees.	Amount of tax.
		RS.
Vellore	630	19,318
Trichinopoly	897	20,372
Salem	764	17,218
Palghat	564	12,558
Madura	951	30,812
Kumbhakónam	1,079	27,577
Negapatam	580	30,764
Total ...	5,465	1,58,619
Average ...	780	22,659

Taluks for which the establishment is proposed.	Number of assessees.	Amount of tax.
		RS.
Nellore	613	17,959
Tinnevelly	727	21,430
Calicut	382	22,613
Mangalore	528	19,199
Total ...	2,250	84,296
Average ...	562	21,051

6. As regards the Deputy Tahsildar, Tuticorin, the assessments are small, being only Rs. 5,874 with 316 assessees. The Deputy Tahsildar, however, has his hands fairly full with his other work and has only two clerks to do all the Magisterial and Revenue work in his office. The appointment of an income-tax clerk for six months every year in his office has already been sanctioned and the Board considers that it should be made permanent.

7. In addition to these changes the Board proposes to make the pay of the clerks in its own office incremental. It has only two clerks at present for income-tax work—one drawing Rs. 80 and the other Rs. 25. Much inconvenience is caused in getting the work done when the former is promoted or given leave or otherwise absent. The work is of a special nature and it is necessary that fit men should be secured for it and paid such a salary as will induce them to continue in the same branch. The Board therefore proposes to make the pay of the first clerk Rs. 75 rising by increments of Rs. 5 to Rs. 100 and that of the second Rs. 25 rising by five increments to Rs. 50. The Board trusts that Government will accept this proposal.

	RS.
* Gódávari	612
Kistna	360
Nellore	492
Madras	9,804
North Arcot	720
Tanjore	1,380
Trichinopoly	432
Madura	2,328
Tinnevelly	960
Nilgiris	600
Salem	420
South Canara	180
Malabar	540
Board's office	1,650
Total ..	20,478
† Madras	11,164
Districts	8,130
Total ..	19,294

8. If the above proposals are approved, the cost of the permanent establishment required for working the Income-tax Act will be Rs. 20,478 * in 1898–99 as against Rs. 19,294 † provided in the budget. The latter figure includes Rs. 794 the cost of temporary establishments entertained for definite periods. Deducting this from the total amount provided the cost of the permanent establishment will amount to Rs. 18,500.

The excess of Rs. 1,978 can be met from savings under Total—Assessed Taxes.

9. Proposals for temporary establishments for the current year will follow shortly.

(True Extract.)

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

(True Copy.)

Ag. Asst. Secretary.

To the Secretary to Government, Revenue Department
(through the Accountant-General with the proposition statement in duplicate).
„ all Collectors (D.Os. — Tahrs. and independent Dy. Tahrs.).

APPENDIX.

—	Proposals made by Collectors but rejected by the Board.
Collector of Ganjám ...	One clerk on Rs. 20 for his office.
„ of Madura ...	Four clerks on Rs. 15 for Divisional and Taluk offices.
„ of Malabar ...	To raise the pay of the clerk in the Deputy Tahsildar's office, Tiruppattúr, from Rs. 15 to Rs. 20. One clerk on Rs. 15 for the Ponnáni taluk.

Exd. C. M. Thumbusawmy.

Sanctioned establishments proposed to be transferred from 'Temporary' to 'Permanent'

Districts	Inspectors	Clerks on Rs. 100	75	40	35	30	25	20	15	Allowance Rs. 10	Peon's Allowance on Rs. 10	Bill Collectors on Rs. 6	Peons Rs. 8	7	6	Total number	Remarks
Godavari						1			1						1	3	
Kistna						1						1				1	
Nellore								1				1				2	
Kurnool					1		1			1						3	
Do (Deputy collectors)	4	1	1	-	1	1	3	4	2	1	3	-	1	7	-	29	= on Nos 75, 70, 60 and 40 respectively
North Arcot						1			2							3	
Tanjore						1		2	3							6	
Trichinopoly									2						1	3	
Madura	1 ∞			1		1			4						4	11	∞ on Nos 4, 0
Tinnevelly						1										1	
Nilgiris						1		1								2	
Salem								1	1							2	
Malabar									2							2	
Total	5	1	1	1	2	8	4	9	17	2	3	1	1	7	6	68	Total monthly cost Rs 1,171
To be newly entertained during the year																	
Nellore									1							1	
Tinnevelly								1	2							3	
South Canara									1							1	
Malabar									1							1	
Total				1				1	5							6	Total monthly cost Rs 95
																	Grand total 1569

From the Board of Revenue (S.R) No. 108) dated 2-4-98 (C no 4,9-39).

G.O Secy no. 3025 d/19th July 98.

The Board's proposals are approved, and the proposition Statements is Sanctioned

8/7/1798

To the Board of Rev (S.R)

Financial Deptt minute — Excepted 21/7/98

Procdgs Statements

Note

The Board's proposals are —

(i) to transfer from the 'temporary' to the 'permanent list' the income tax establishments shown in the statement below, consisting of 65 hands and costing Rs 1,474 a month

(ii) to entertain six new hands as shown at the bottom of the same statement costing Rs 95 a month; and

(iii) to make the salaries of the two clerks in the Board's office progressive as shown below:—

	Present pay Rs	Pay proposed Rs
1 clerk	80	75—5—100
1 "	25	25—5—50.

KQ
7/7/98

Para 2 of C.

Paras 4—6 Ibid

Para 7 Ibid

C 15.7.98.

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