

# Judicial (1895) Department.

ORDINARY PRINTED.

G.O., No 1196

Dated 5 June 1895

INDEXED.

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[Despatch Abstract.]

FINANCE ACT, 1894.

Communicating to the Honorable the Judges of the High Court letter from the Government of India forwarding a copy of a despatch from the Secretary of State enclosing copies of an order of Her Majesty in Council, dated 2nd February 1895, extending to British India the provisions of section 20 of the---

# BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

# FURTHER PAPERS.

| G.O. | No.  | Department. | Date. | G.O. | No. | Department. | Date. |
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|      | 3457 |             | 25    |      |     |             |       |

5TH JUNE 1895, No. 1196, JUDICIAL.

## GOVERNMENT OF MADRAS.

## JUDICIAL DEPARTMENT.

READ—the following paper :—

From C. H. A. HILL, Esq., Officiating Under Secretary to the Government of India, Home Department (Judicial), to the Chief Secretary to the Government of Madras, dated Simla, the 10th May 1895, No. 10-Judicial—743.

I am directed to forward herewith, for the information of the Governor in Council and communication to the High Court at Madras, a copy of a despatch \* from the Secretary of State enclosing copies of an Order of Her Majesty in Council, dated 2nd February 1895, whereby the provisions of section 20 of the Finance Act, 1894, have been extended to British India. The Order was republished by the Finance and Commerce Department in Part I of the *Gazette of India*, dated the 20th April 1895, page 291.

2. A copy of the correspondence referred to in paragraph 2 of the despatch is also transmitted herewith.

## ENCLOSURES.

Despatch from the Right Honourable Mr. H. H. FOWLER, Her Majesty's Secretary of State for India, to His Excellency the Right Honourable the Governor-General of India in Council, dated India Office, London, the 21st February 1895, No. 8, Judicial.

I forward herewith twelve copies of an Order of Her Majesty in Council, dated 2nd February 1895, extending to British India the provisions of section 20 of the Finance Act, 1894.

Letter from Secretary, Inland Revenue, dated 21st December 1894.  
Letter to Secretary, Inland Revenue, dated 29th December 1894.  
Letter to Privy Council Office, dated 16th January 1895.

2. A copy of correspondence which has taken place with the Inland Revenue and Privy Council Office is enclosed for your Excellency's information.

No. 5236-S.-1894.

INLAND REVENUE, SOMERSET HOUSE,  
LONDON, W.C., 21st December 1894.

SIR,

I am directed by the Board of Inland Revenue to call your attention to section 20 of the Finance Act, 1894, from which it will be seen that an Order in Council to apply this section to any British possession is necessary before a deduction from British estate duty can be allowed in respect of the duty payable in a British possession.

The Board of Inland Revenue would request you to move the Secretary of State for India to take the necessary steps to procure an Order in Council applying this section to India with as little delay as possible, for an actual case has arisen in Scotland where the executor of a Colonel H. W. Webster, of the Indian Staff Corps, claims to be allowed a deduction in respect of £700 personal estate in India (Punjab), and enquires at what rate the Indian probate duty is there charged.

The Board of Inland Revenue will be glad to know what death duties have been paid in India on this particular estate and at what rate they have been computed.

Other cases will doubtless arise very soon, and much embarrassment will be saved in the administration of the estate duty, as well as to the representatives of Anglo-Indians, if the Order in Council can be promptly passed.

I am, &c.,  
(Signed) W. H. COUSINS,  
Secretary.

To Sir J. Arthur Godley, K.C.B.

J. & P. 2203.

SIR,

J. O.

Dated the 29th December 1894.

In reply to your letter of the 21st December 1894, No. 5236-S, 1894, I am desired to inform you that from Article 12, Schedule 1, of the Indian Court Fees Act of 1870, it appears that a duty at the rate of 2 per cent. in the form of stamps, upon probate or letters of Administration, is chargeable upon assets in India, but there are no means of ascertaining what amount of duty has been paid upon any particular estate.

The other point referred to in your letter will receive early attention.

I am, &c.,  
(Signed) REAY.

The Secretary, Inland Revenue, Somerset House.

J. & P. 2203.

J. O.

Dated the 16th January 1895.

SIR,

I am directed by Mr. Secretary Fowler to forward herewith a copy of a letter from the Board of Inland Revenue, requesting that steps may be taken to procure an Order in Council applying section 20 of the Finance Act, 1894, to India.

I am desired to state, for the information of the Lord President in Council, that under the law of British India, in regard to probates and administrations, duty is payable only on assets in India affected by the probate or letters of administration, and that no duty is leviable in respect of property situated in the United Kingdom.

Mr. Fowler will therefore be glad if the required Order in Council can be issued at an early date.

I have, &c.,  
(Signed) REAY.

The Clerk of the Council, Privy Council Office.

# AT THE COURT AT OSBORNE HOUSE, ISLE OF WIGHT.

The 2nd day of February 1895.

PRESENT:

THE QUEEN'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.

LORD KENSINGTON.

MARQUESS OF RIPON.

MR. CECIL RHODES.

LORD CHAMBERLAIN.

WHEREAS by Section 20 (3) of the Finance Act, 1894, it is enacted that Her Majesty the Queen may by Order in Council apply that section to any British Possession where Her Majesty is satisfied that by the law of such Possession either no duty is leviable in respect of property situate in the United Kingdom when passing on death or that the law of such Possession as respects any duty so leviable is to the like effect as the foregoing provisions of that section:

And whereas Her Majesty is satisfied that by the law of British India no duty is leviable in respect of property situate in the United Kingdom, when passing on death, Her Majesty is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered that Section 20 of the Finance Act, 1894, shall be and is hereby extended to British India.

(Signed) C. L. PEEL.

ORDER—dated 5th June 1895, No. 1196, Judicial.

Communicated to the Hon'ble the Judges of the High Court for information.

(True Extract.)

Chief Secretary.

To the Hon'ble the Chief Justice, with C.L.  
" Administrator-General.

Exd. A. Raiff.

Gobt. of {1895} Madras.  
JUDICIAL.

Issued

Recd.

Encl.

G.O., 5th June 1895, No. 1196.

JUNE.

Finance Act, 1894.

Communicating to the Hon'ble the Judges of the High Court letter from the Government of India forwarding a copy of a despatch from the Secretary of State enclosing copies of an Order of Her Majesty in Council, dated 2nd February 1895, extending to British India the provisions of section 20 of the —.

Judicial Department  
CURRENT NO. 2508.

From, The Govt of India  
Home Dept. (Jude)

no. 10 July  
743

Saled 10<sup>th</sup>  
Recd 17<sup>th</sup> } May 1895  
Regd 18<sup>th</sup>

Encs: 1st &c. each of the 1 & 2 encs.

Subject

Forwarding for information & communication to the High Court at Madras, a copy of a despatch from the S of S, enclosing copies of an order of Her Majesty in Council, dated 2nd Feb'y 1895, extending to British India the provisions of Sec. 20 of the Finance Act, 1894.

MS  
In copy  
A23/5  
Accty  
from the  
ref  
Pl. see  
see  
The  
republican  
B. G.  
1895

Inds d/ 5<sup>th</sup> June 1895. 10.1196

Comd to the Hon. the Judges of the High Court for information.

25.5.95  
2/6/95

24/5/95  
To the Hon. Mr. J. and C. of  
Administration. Secy. of  
17/6/95

Note  
This Act has been republished in the First of June 1895.

Enter in list of notifications  
to having force of law.

25.5.95  
19/6/95

Please return to J after issue

12/6  
3/6

Enclosures

28

INDIA OFFICE:  
London, the 21st February 1895.

JUDICIAL.  
No. 8.

To His Excellency the Right Honourable the Governor General of  
India in Council.

MY LORD,

I FORWARD herewith 12 copies of an Order of Her Majesty in Council,  
dated 2nd February 1895, extending to British India the provisions of section 20  
of the Finance Act, 1894.

Letter from Secretary, Inland  
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Letter to Secretary, Inland Revenue,  
dated 29th December 1894.  
Letter to Privy Council Office, dated  
16th January 1895.

2. A copy of correspondence which has taken  
place with the Inland Revenue and Privy Council  
Office is enclosed for Your Excellency's information.

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble Servant,

HENRY H. FOWLER.

INLAND REVENUE.

No. 5236-S.-1894.

SOMERSET HOUSE, LONDON, W. C.

*The 21st December 1894.*

SIR,

I am directed by the Board of Inland Revenue to call your attention to section 20 of the Finance Act, 1894, from which it will be seen that an Order in Council to apply this section to any British possession is necessary before a deduction from British Estate Duty can be allowed in respect of the duty payable in a British possession.

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I am, &c.,

W. H. COUSINS,

*Secretary.*

To

SIR J. ARTHUR GODLEY, K.C.B.

J. O.

Dated the 29th December 1894.

J. & P. 2203.

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The other point referred to in your letter will receive early attention.

I am, Sir,

Your obedient Servant,

REAY.

The Secretary, Inland Revenue,  
Somerset House.

J. & P. 2203.

Dated the 16th January 1895.

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Mr. Fowler will therefore be glad if the required Order in Council can be issued at an early date.

I have the honour to be,

Sir,

Your obedient Servant,

REAY.

The Clerk of the Council,  
Privy Council Office.

AT THE COURT AT OSBORNE HOUSE, ISLE OF WIGHT.

The 2nd day of February, 1895.

PRESENT.

THE QUEEN'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.

LORD KENSINGTON.

MARQUESS OF RIPON.

MR. CECIL RHODES.

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C. L. PEEL.

G. C. Press, Simla.—No. 173 H. D.—9-5-95.—350.

CURRENT No. 2508.

No.

10 full  
743.

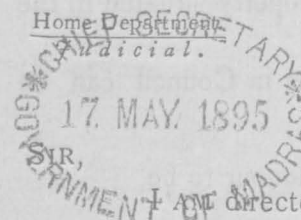
FROM

C. H. A. HILL, Esq.,

Offg. Under-Secy. to the Govt. of India,

TO

The Chief Secy. to the Govt. of Madras.



Simla, the 10 May 1895.

I am directed to forward herewith, for the information of the Governor in Council and communication to the High Court at Madras,

\* No. 8 (Judicial), dated the 21st February 1895.

a copy of a Despatch\* from the Secretary of State, enclosing copies of an Order of Her Majesty in Council, dated 2nd February 1895, whereby the provisions of section 20 of the Finance Act, 1894, have been extended to British India. The Order was republished by the Finance and Commerce Department in Part I of the Gazette of India, dated the 20th April 1895, page 291.

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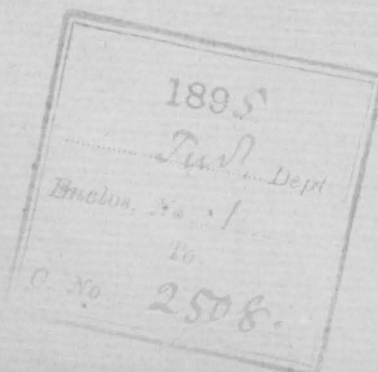
I have the honour to be,

SIR,

Your most obedient Servant,

C. H. A. Hill

Offg. Under-Secy. to the Govt. of India.



First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G.O., No.  
139

DATED

NUMBER OF COPIES  
REQUIRED. { Order complete.  
Letter only.  
Order complete with Letter.

CURRENT No.

ENCLOSURE TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING WANT FOR DISPATCH  
IN ORIGINAL.

N.B. -

A = Print in full.

B = Not to be printed.

P = Print abstract only.

Q = Print heading only.