M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 817	Press ~~Mis.~~
191-192	
Dated 12-4- 1896.	

Not to be folded or roughly handled

No. 191. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, under date the 27th February 1861, No. 2,288 :—

Read again the Financial Resolution No. 11,094, dated the 6th November last.

Read a letter from the Secretary to the Government of Fort Saint George, No. 2,486, dated the 24th December last, forwarding for consideration and orders, with reference to the above mentioned resolution, a letter from Captain G. A. Smith in charge of Pension and Family payments at that Presidency, claiming absolute exemption of certain items from his income.

Resolution.—His Excellency the Governor General in Council observes that the orders passed in this Department on the 6th November last, with reference to which the present representation is made by the Madras Government, were simply intended to illustrate the process by which the pay and allowances of Officers should be subjected to the operation of the Income Tax Act, and that it was not intended that exemptions should be confined to tentage, all allowances exempted under the Act would be exempted equally with tentage, and the disbursements for the Public service mentioned in the letter from the Government of Madras, appear without exception to be items fit for exemption under Section 129 of the Act. The propriety of making a lump office allowance to cover the pay of its head which is understood to be the case in this instance is, however, a matter for the consideration of the Military Finance Department, and His Excellency in Council desires that they be requested to report thereon, after giving due consideration to paragraph 4 of the letter of the Madras Government.

(A true Extract.)

(Signed) C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

Ordered that the following letter be despatched.

No. 192. From J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Financial Department, dated 12th April 1861, No. 817 :—

Sir,

1. I am directed to acknowledge the receipt of the resolution of the Supreme Government under date the 27th February 1861, No. 2,288, passing observations on a letter from this Government, dated 24th December last, No. 2,486.

2. In reply I am to state that this Government did not suppose that with reference to the orders of 6th November 1860, No. 112, exemptions should be confined to tentage ; and they were fully aware that the disbursements for the public service mentioned in their letter of 24th December were without exception such as might be exempted under Section 129 of the Act. The point referred was different. This Government considered it objectionable that such allowances as those specified, which were strictly for the Government service, should be taken into account in calculating the total income of the recipient, and on this point no orders have been passed.

3. As the case of Captain Smith, referred to in the correspondence in question remains still undecided, I am instructed to request the decision of the Government of India on the question as above stated.

P. D

No. 817

To

The Secretary to the Govt. of India
Financial Dept.

Sir,

I am directed to acknowledge the receipt of the Resolution of the Supreme Govt. under date the 2nd. Feby. 1861, No. 288, passing observations on a letter from this Govt. dated 24th. December last No. 2486.

2. In reply I am to state that this Govt. did not suppose that with reference to the orders of 6th. November 1860 No. 112, exemptions should be confined to tonnage; and they were fully aware that the disbursements for the public service mentioned in their letter of 24th. December were without exception such

as

as might be exempted under
The point referred was different.
section 129 of the Act. ~~What they~~
This Govt considered it objectionable
~~I am to state~~ that such allow-
ances should be taken into
account in calculating the
total income of the recipient,
and on this point no orders
have been passed.

as those specified
strictly for the

3. As the case of Captain
Smith, referred to in the cor-
respondence in question re-
mains still undecided, I am
instructed to request that the
decision of the Govt of
India in the question as above
stated
~~as soon as convenient.~~

C/M

Lt Col
12th April 1861

Revenue 1861 Departt.
Pro: of Govt for April.

No 817.

To the Secretary to the
Govt of India in the
Financial Departt.
Dated 12th April 1861.

From Dr Dated 6th April 61 C. No 1010
Pro. 16 May
126-127

Letter to Govt of India
on certain points connected
with the Income Tax.

From Do Dated 10th June 1861
C No 1544 infra

399-402

24-12-60

Exemption of Salaries from Income Tax

Pro of the Govt of [redacted]
in the Financial Dept
Dated 6 November 60
No 112
in Calcutta
Gazette

No 191 & 192.