

(1) Number of pages _____

(2) Date of receipt _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1778	Press Mis.
Dated 17-2-38	18-9-38

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
19th June 1869.*

No. 423. Read the following Proceedings of the Madras Government in the Revenue Department, dated 12th June 1869, No. 1,666 :—

Read the following letter from the Accountant-General, Madras, to the Acting Secretary to Government, Revenue Department, dated Fort Saint George, 25th May 1869, No. 559 :—

I HAVE the honour to enquire whether I am right in holding that an Annuitant who draws his annuity quarterly, is not liable to assessment for Income-tax on the sum due for the month of February 1869, though the same was drawn with the sum due for March and April, after Act IX. of 1869 came into operation.

2. The ground on which I consider February's annuity not liable to assessment is, that in February the Certificate-tax was in operation, and that as the Income-tax Act was intended as a substitute for, and to replace the License-tax Act, the former enactment cannot be applied to allowances specially exempted under the latter Act while it was in force.

Miscellaneous.

THE Government concur in the opinion expressed by the Accountant-General in the foregoing letter.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

No 424 & 425.

ORDER THEREON, 19th June 1869, No. 1,998.

ACCOUNT, No. 24.

ORDERED to be recorded.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Superintending Engineers.
„ Major R. B. Kennedy.
„ the Controller of Public Works Accounts.
„ Officer in charge of Public Works Operations at Cochin.

Exd. F. R. Bantleman.

*Proceedings of the Madras Government, Revenue Department,
12th June 1869.*

No. 276. Read the following letter from the Accountant-General, Madras, to the Acting Secretary to Government, Revenue Department, dated Fort, Saint George, 25th May 1869, No. 559 :—

I HAVE the honor to enquire whether I am right in holding that an Annuitant who draws his annuity quarterly is not liable to assessment for Income Tax on the sum due for the month of February 1869, though the same was drawn with the sum due for March and April, after Act IX. of 1869 came into operation.

2. The ground on which I consider February's annuity not liable to assessment is, that in February the Certificate Tax was in operation, and that as the Income Tax Act was intended as a substitute for, and to replace the License Tax Act, the former enactment, cannot be applied to allowances specially exempted under the latter Act while it was in force.

No. 277. ORDER THEREON, 12th June 1869, No. 1,666.

Miscellaneous.

THE Government concur in the opinion expressed by the Accountant-General in the foregoing letter.

(True Extract.)

[Signature]
Acting Secretary to Government.

To the Accountant-General.
„ the Board of Revenue.
„ the Examiner of Claims.
„ the Public Works Department.
„ the Military Department.

Exd. E. C. Shunker.

1998-18 June 1869
 Port. of 1869 **Quadrant**
18 June 1869
 REVENUE.

To
 THE ACCOUNTANT GENERAL,
 do. do. do.

Date June, 12th.
 Recd. " 16^e do.
 G. O., 12th June 1869, No. 1,066.

JUNE.

Nos. 276-277.

18 June 1869

Annuity for February 1869 not liable to assessment for Income Tax.—Accountant-General's opinion concurred in

Write an order

breast the record

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18 June 1869

18 June 1869

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18 June 1869

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Govt. of 1869, Madras.

PUBLIC WORKS.

To The Superintending Eng^r

Dated

Recd.

G. O. 18th June 1869, No 1438

Nos 421 @ 425

Income Tax. For Recd.
Sett intimating that
amounts for February
1869 are due liable
to Income Tax, recorded.