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MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No. 30 Press Mis.

58-59

Dated 5- 1 1870.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 5th January 1870.

No. 58. Read the following Proceedings of the Madras Government in the Revenue Department.—

Income-tax— Resolution from Government of India prescribing rules to enhance the duties leviable under the Act, communicated to the Board of Revenue for information and guidance } (Here enter 14th December 1869, No. 3,174.)

No 59 ORDER THEREON, 5th January 1870, No. 30.

ACCOUNT, No. 10. ORDERED to be recorded.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

Proceedings of the Madras Government, Revenue Department,
14th December 1869.

No. 196. Read the following Proceedings of the Government of India, Financial Department, (Expenditure, Income-Tax,) dated Fort William, 26th November 1869, No. 2,785 —

RESOLUTION.—In continuation of Resolution, No. 1,888, dated the 24th March 1869, the Governor-General in Council is pleased to prescribe the following rules with reference to Act XXIII. of 1869, (to enhance the duties leviable under the Indian Income-tax Act).

2. The proviso in Section 3 of the new Act is meant to meet the case of persons assessable under Part II. of Act IX. of 1869, the rate of whose chargeable income is higher during the last four months of the year than it was in the previous two months. For instance, if an officer of Government should return from furlough in Europe in the month of November or subsequently, his salary for November, December, January, and February, chargeable in the respective succeeding months, would, under Section 2 of the new Act, be assessable at two and-a-half per cent.; and this would, in his case, be the entire salary chargeable for the six months, commencing on the first day of October, if his furlough allowances were paid out of India. Hence, under Section 3, he would be entitled to a refund of the excess over two per cent. Similarly, an officer promoted to higher salary in November or subsequently would be entitled to a refund under that Section.

3. It will be most convenient to make this refund by reducing the assessment in such cases on the salary payable in March 1870 The assessing officer will then be able to ascertain the entire salary chargeable during the six months, commencing on the first day of October 1869, and the amount of duty at two per cent. thereon. He will thus be able to adjust any excess over that amount by a diminution of the assessment in March, or, if necessary, by a re-payment

4. The second clause of Section 2 is meant to provide for cases in which the assessments are made in December, before the assessing officer was informed of the provisions of the new Act.

5 The same remarks apply to annuities and pensions assessable under Part II.

6 The Collector should at once bring to the notice of the proper officer of every Company assessable under Part III. that such Company is liable to a further duty equal to half the amount to which it was liable under that Part, and that this further duty is payable on the 1st December 1869.

7. Wherever a notice has been already served under Part IV., Section 16, the Collector will, under Section 6 of the new Act, serve a supplementary notice in the following form —

Supplementary Notice under Section 6, *Act XXIII. of* 1869.

No.

To

Date

WHEREAS you were served with a notice under Section 16 of the Indian Income-tax Act requiring you to pay Rs. , you are hereby required to take notice that, under Section 5 of Act XXIII. of 1869, you are liable to a further duty of Rs. , payable within fifteen days of the service of the present notice. A receipt

will be granted at *(place)* on *(time)* by *(name of officer)* to whom payment should be made.

(Collector's Signature)

8 If a notice has not been already served on any person liable under Part IV. of the Indian Income-tax Act, the form of notice prescribed in the Resolution of the 24th March last will be used, care being taken to enter the enhanced amount in the fifth column of that form

9 The form of receipt prescribed in the above quoted Resolution requires no alteration, but if in any case a receipt has already been granted, the term 'supplementary receipt' should be used

10 A register of supplementary notices should be kept in the following form —

Register of Supplementary Notices under Section 6 of Act XXIII of 1869

Number of supplementary notice, with date of service	Number of original notice	Name of person assessed, with name of trustee or agent, if any	Amount of additional duty	Amount of fine under Section 25 of Act IX of 1869 in respect of additional duty	Date of payment of additional duty or fine, with number of receipt
1	2	3	4	5	6

ORDERED that the above Resolution be published for general information in the *Gazette of India*, and communicated to the several departments, Governments and Administrations, and to the several Accountants-General and Deputy-Accountants-General in independent charge, for information and guidance

Also to the Comptroller-General of Accounts for information and guidance.

(Signed) R B CHAPMAN,
Officiating Secretary to the Government of India.

No. 197. ORDER THEREON, 14th December 1869, No 3,174

Miscellaneous

COMMUNICATED to the Board of Revenue, in continuation of the Proceedings, dated 13th April 1869, No 996, for their information and for immediate communication to all Collectors and the Commissioner of the Neilgherry Hills for their guidance.

(True Extract)

Acting Secretary to Government.

To the Board of Revenue
,, the Accountant-General
,, the Examiner of Claims
,, the Public, &c, Departments
,, the Military Department
,, the Public Works Department

Exd F. R Bantleman

90 Cal. Record

Apr. 1869 Dept.
Govt. of [1869] Madras.

REVENUE.

No 5302.

THE BOARD OF REVENUE,

&c, &c, &c

Dated December, 11th

Read —— 18. Encl

G. O., 11th December 1869, No 3,174

DECEMBER.

Nos. 190-197.

Inam-ta —Resolution from Government forming rules to enforce the duties entrusted under the Act, communicated to the Board of Revenue, for their information and guidance.

No 30: 5-Jany/70.
Letter and Orders

Lad

No 30.
Ordered Blue recorded

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5-Jany/70
3 3

The Instructions of Govt are

Desp. 6/1/70

Cog 5302

Govt. of {1869} Madras.

PUBLIC WORKS.

To The Controller of Public Works Accounts

Dated

Read En

G O 5-Jany 70 No 20

Nos. 58-59

Indian Inclosure Act

Pro. Revd Dept. communicating resolution ytherein of Govt of Fort St George containing rules & regulations under Act XXIII of 1869 Enhancing the duties leviable under the Indian Inclosure Act recorded.