

1623 W. 25-6-86
1335 W. 28-8-86
1483 W. 11-6-86
1341 W. 29-5-86

No. 1869 W. d/24 July 1886.

Commⁿ to officers

Communicated to officers

of the P. W. Dept. in
Continuation of G.O. No. 1704 W. dated 7 July 1886.

and to the Examiner
P. W. Dept. in continuation

also of G.O. No. 1335 W. dated
28 May 1886.

28 May 1886.

16/7/86

Chief Engr. for division. ✓
Consq. Engr. for Rys ✓
Supdy. Engrs ✓
Supt of Works T. M. S. ✓
A to Govt ✓
Engr-in-chief L. S. Ry. ✓
Excr. P. W. Accts. ✓
Excr. Gr. Ry. Accts. ✓
Excr. State Ry. Accts. ✓
Chairman M. H. Trust. ✓

Recd. 11/5/7. 1886
21-7-86

(10) J. W. C. No. 5538/

Govt. of (1886) Madras.
REVENUE.

25 S.C.

19

Issued
Recd. 16th July 1886. Encl.

G.O., 30th June 1886, No. 537.

B. No. 1869 W. d/24 July 1886.

JUNE.

Income Tax Act, of 1886.

Orders of the Government of India on certain questions in connection with the —, communicated to the Board of Revenue.

2 copies
Entd in R.R. 4/8

30TH JUNE 1886, No. 537, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following letter from J. F. FINLAY, Esq., Officiating Under Secretary to the Government of India, Department of Finance and Commerce (Separate Revenue, &c.,—Assessed Taxes—Income Tax), to the Secretary to the Government of Madras, Revenue Department, dated Simla, 9th June 1886, No. 1266:—

I am directed to acknowledge the receipt of your communication No. 320-A, dated the 5th May 1886, referring for orders the following questions in connection with the tax to be levied under Act II of 1886:—

(a) Where a public servant holding a permanent appointment of Rs. 41-10-8 or more per mensem has paid the tax on his salary for the first few months of the year, and is subsequently degraded to a lower appointment, and the aggregate salary drawn by him for the year falls below the minimum of Rs. 500, is the tax already levied to be refunded to him on application?

(b) In the case of servants whose services are lent to Court of Wards or public bodies, is the tax to be levied on the gross pay, or on the net amount after deducting pensionary contributions?

2. As regards (a), I am to refer you to paragraph 2 (b) of the letter from this Department, No. 810, dated the 20th May 1886, to the Government of Bombay, a copy of which was forwarded to the Government of Madras.

3. As regards (b), I am to state that the tax should be levied on the net and not on the gross salary.

Copy forwarded to all Local Governments and Administrations; the several Departments of the Government of India; the Comptroller of India Treasuries; and the several Accountants-General and Comptrollers.

ORDER—dated 30th June 1886, No. 537, Revenue.

Miscellaneous.

Communicated to the Board of Revenue.

2. The letter to Bombay, referred to in paragraph 2, will be found in G.O., dated 11th June 1886, No. 467.

(True Extract.)

Richard Kice
Ag. Secretary to Government.

To the Board of Revenue.
„ the Director of Revenue Settlement and Agriculture.
„ the Superintendent, Revenue Survey.
„ the Inam Commissioner.
„ the Government Botanist.
„ the Superintendent, Government Central Museum.
„ the Public, &c., Departments.
„ the Military Department.
„ the Public Works Department.

Exd. W. H. French.

120 Copies.

250

Govt. of (1886) Madras.
REVENUE.

*Communicated to
officers of the P.W. Dept., in
Continuation of G.O. No.
1704 W. d/7 July 1886, and
to the Examiner P.W.
Accts. in continuation
also of G.O. No. 1335 W. dated
28 May 1886.*

(sd) J.S.S.

Issued

Recd.

Encl.

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With order

To.
The Ch. Engr. for Design.
„ Consig. Engr. for Rygs
„ Suptg. Engrs.
„ Supt. of Works I. in Scheme.
„ C. A. to Govt
„ Engr-in-Chief M. S. Ry.
„ Exr. P. W. Accts.
„ Exr. Gr. Ry Accts
„ Exr. State Ry Accts
„ Chairman M. H. Trust.

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(Signed) J. F. PRICE,
Ag. Secretary to Government.

To the Board of Revenue.
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,, the Inam Commissioner.
,, the Government Botanist.
,, the Superintendent, Government Central Museum.
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