Order thereon No 1693 W dy
7th June 1888

Communicated, in
supersession of G. O. No
841 W dated 10th March 1888,
to Royal Engr officers of
the P.W. Department, who
have elected for con-
tinuous Indian service

sd/ J.O.H.

Lieut-Col. C. Bowen R.E.
" " A.G. Smith R.E.
Major R.R.E. Wake Brockman
" W.H. Coake R.E.
" Wm Neil Campbell R.E.
" C.A.P. Christie R.E.
" C.H.W. Kensington
" A.W. Smart R.E.
" C.C. Rawson R.E.
Capt O.V. Boddy R.E.
" L. Labytey R.E.
" C.B. Henderson R.E.
" H.W. Lowe R.E.
" W.H.C. Baddeley R.E.
" Satyaguru
" Examined

Govt. of {1888} Madras.

MILITARY.

To
THE ADJUTANT-GENERAL,
&c., &c., &c.

Dated May, 23rd.

Issued

Recd. Encl.

G.O., 23rd May 1888, No. 3509.

No. 1693 W dy 7th June 1888

MAY.
Nos. 353-354.

Service—Officers.

Officers of the Royal Engineers.—Decision of Her Majesty's Government regarding the date of commencement of the Indian pension service of — who elect for continuous service in India, communicated, with remarks, by the Government of India.

GOVERNMENT OF MADRAS.

MILITARY DEPARTMENT.

Service—Officers.

Read the following paper :—

No. 353. *From Colonel A. C. TOKER, Deputy Secretary to the Government of India, Military Department, to the Adjutant-General in India ; dated Simla, the 7th May* 1888, *No.* 1028-*A.*

Service—officers.

With reference to Military Department letter No. 1456-A, dated the 3rd October 1887, to the Inspector-General of Military Works, and the decisions quoted on the margin regarding the date of commencement of the Indian pension service of officers of the Royal Engineers who elect for continuous service in India, I am directed to inform you that the Secretary of State has decided that these officers shall commence to reckon such service from the date of their first arrival in India, instead of from the date of their being transferred to the Indian establishment, and that thereafter all periods during which they may receive pay from Indian revenues shall so reckon ; three years of British service being also allowed to count as Indian service, in accordance with paragraph 11 of the Royal Warrant of the 20th February 1886.

Memorandum with Military Department No. 990-AS, dated 13th August 1886.
Military Department No. 1002-A, dated 16th May 1887.
Proceedings of Madras Government No. 5137, dated 23rd August 1886.
Proceedings of Madras Government No. 3241, dated 3rd June 1887.

2. As this ruling modifies the decision No. 10 in the memorandum attached to Military Department letter No. 990-AS (Appointments—Royal Engineers), dated the 13th August 1886, under which Indian service was declared to reckon from date of posting to the Indian establishment, I am to say that the Government of India are prepared to consider the application of any officer of Royal Engineers, who has already elected for continuous Indian service, and who may desire to cancel the same, provided such application is made before the 1st July 1888, and he can certify that, but for the ruling which it is now proposed to correct, he would not have elected for continuous service in India.

3. I am to state that it has also been ruled by the Secretary of State that the service for pension which regulates the leave pay admissible under the leave rules for the Staff Corps counts in the case of continuous service of Royal Engineer officers subject to those rules from the date of their first arrival in India, with the addition of three years' British service ; and is not the service for British pension, which latter counts continuously from date of first commission.

4. I am to add that Military Department letter to the Inspector-General of Military Works, No. 461-A* of the 23rd February 1888, and No. 614-A of the 9th March 1888 to the Government of Madras are to be considered as cancelled.

*Proceedings of Madras Government, No. 1627, dated 7th March 1888.
Proceedings of Madras Government, No. 2513, dated 16th April 1888.

No. 1028-A.

Copy forwarded for information and necessary action to the Secretary to the Government of Madras, Military Department.

* * * * *

(By Order.)

(Signed) A. C. TOKER,
Depy. Secy. to the Govt. of India.

SIMLA,
7th May 1888.

No. 354. ORDER THEREON, 23rd May 1888, No. 3509.

Communicated to His Excellency the Commander-in-Chief and the Public Works Department for information and favor of necessary action with reference to para. 2.

(True Extract.)

(Signed) A. KENNEY-HERBERT, Brigdr.-Genl.,
Secretary to Government.

To the Adjutant-General.
" Public Works Department.
" Controller of Military Accounts, for information.

Exd. E. C. Shunker.

Order thereon No. 1693 W dy 7th June 1888

Communicated, in supersession of G. O. No 841 W dated 10th March 1888, to Royal Engr officers of the P.W. Department, who have elected for continuous Indian service

Lieut-Col: C. Bowen R.E.
" A.C. Smith R.E.
Major R.P.C. Drake Brockman R.E.
" W.H. Cooke R.E.
" Wm Cheil Campbell R.E.
" C.H.P. Christie R.E.
" C.H.H. Kensington R.E.
" A.W. Stuart R.E.
" C.C. Rawson R.E.
Capt. O.V. Boddy R.E.
" L. Langley R.E.
" C.B. Henderson R.E.
" H.W. Lane R.E.
" W.L.C. Baddeley R.E.
" Subsequent Engr officers

Gobt. of {1888} Madras.

MILITARY.

To

THE ADJUTANT-GENERAL,
&c., &c., &c.

Dated May, 23rd.

Issued

Recd. Encl.

G.O., 23rd May 1888, No. 3509.

No. 1693 W dy 7th June 1888

MAY.
Nos. 353-354.

Service—Officers.

Officers of the Royal Engineers.—Decision of Her Majesty's Government regarding the date of commencement of the Indian pension service of — who elect for continuous service in India, communicated, with remarks, by the Government of India.

841 W dy 10.3.88.
2182 W dy 31.8.88.
1582 W dy 22.6.88.

PWC No. 5030

No. 1693 W dy 7th June 1888

Communicated, in supersession of G. O. No 841 W dy 10th March 1888, to Royal Engr officers of the P.W. Department, who have elected for continuous Indian service

WLB 1.6.88

JCL 1.6.88

Lt. Col. C. Bowen R.E.
" A.C. Smith R.E.
Major R.P.C. Drake Brockman R.E.
" W.H. Cooke R.E.
" Wm R. Campbell R.E.
" C.H.P. Christie R.E.
" C.H.H. Kensington R.E.
" A.W. Stuart R.E.
" C.C. Rawson R.E.
Capt. O.V. Boddy R.E.
" C.B. Henderson R.E.
" L. Langley R.E.
" W.L.C. Baddeley R.E.
" H.W. Lane R.E.
Subsequent Engr officers in the Madras Establishment

131 W dy 28.5.88
W.L.B. 1/6

Gobt. of {1888} Madras.

MILITARY.

To

THE ADJUTANT-GENERAL,
&c., &c., &c.

JC
542 5378 10 SC

Dated May,

Issued

Recd. 30.5.88 Encl.

SECRETARY TO GOVERNMENT P.W. DEPARTMENT, MADRAS. 23 MAY 88

G.O., 23 May 1888, No. 3509

No. 1693 W dy 7th June 1888

MAY.
Nos. 353/354

Service—Officers.

Officers of the Royal Engineers.—Decision of Her Majesty's Government regarding the date of commencement of the Indian pension service of — who elect for continuous service in India, communicated, with remarks, by the Government of India.

Withdrawn

GOVERNMENT OF MADRAS.

MILITARY DEPARTMENT.

Service—Officers.

Read the following paper :—

No. . *From Colonel A. C. TOKER, Deputy Secretary to the Government of India, Military Department, to the Adjutant-General in India ; dated Simla, the 7th May* 1888, *No.* 1028-*A.*

Service—officers.

With reference to Military Department letter No. 1456-A, dated the 3rd October 1887, to the Inspector-General of Military Works, and the decisions quoted on the margin regarding the date of commencement of the Indian pension service of officers of the Royal Engineers who elect for continuous service in India, I am directed to inform you that the Secretary of State has decided that these officers shall commence to reckon such service from the date of their first arrival in India, instead of from the date of their being transferred to the Indian establishment, and that thereafter all periods during which they may receive pay from Indian revenues shall so reckon ; three years of British service being also allowed to count as Indian service, in accordance with paragraph 11 of the Royal Warrant of the 20th February 1886.

Memorandum with Military Department No. 990-AS, dated 13th August 1886.
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Proceedings of Madras Government No. 5137, dated 23rd August 1886.
Proceedings of Madras Government No. 3241, dated 3rd June 1887.

2. As this ruling modifies the decision No. 10 in the memorandum attached to Military Department letter No. 990-AS (Appointments—Royal Engineers), dated the 13th August 1886, under which Indian service was declared to reckon from date of posting to the Indian establishment, I am to say that the Government of India are prepared to consider the application of any officer of Royal Engineers, who has already elected for continuous Indian service, and who may desire to cancel the same, provided such application is made before the 1st July 1888, and he can certify that, but for the ruling which it is now proposed to correct, he would not have elected for continuous service in India.

3. I am to state that it has also been ruled by the Secretary of State that the service for pension which regulates the leave pay admissible under the leave rules for the Staff Corps counts in the case of continuous service of Royal Engineer officers subject to those rules from the date of their first arrival in India, with the addition of three years' British service ; and is not the service for British pension, which latter counts continuously from date of first commission.

*Proceedings of Madras Government, No. 1627, dated 7th March 1888.
Proceedings of Madras Government, No. 2513, dated 16th April 1888.

4. I am to add that Military Department letter to the Inspector-General of Military Works, No. 461-A* of the 23rd February 1888, and No. 614-A of the 9th March 1888 to the Government of Madras are to be considered as cancelled.

MEMORANDUM.

Communicated

REQUESTED for reference the undermentioned papers :—

For C. No.

PUBLIC WORKS SECRETARIAT,
1st June 1888.

To

The

No. 1028-A.

Copy forwarded for information and necessary action to the Secretary to the Government of Madras, Military Department.

* * * * *

(By Order.)

SIMLA,
7*th May* 1888.

(Signed) A. C. TOKER,
Depy. Secy. to the Govt. of India.

No. . ORDER THEREON, 23 May 1888, No. 3309

Communicated to His Excellency the Commander-in-Chief and the Public Works Department for information and favor of necessary action with reference to para. 2.

(True Extract.)

A Kennedy Herbert. Brigdr.-Genl.,
Secretary to Government.

To the Adjutant-General.
" Public Works Department. 5 spare copies sent to Madras Obj.
" Controller of Military Accounts, for information.

Exd. E. C. Shunker.

Govt. of {1888} Madras.

MILITARY.

To

THE ADJUTANT-GENERAL,
&c., &c., &c.

Dated May,

Issued

Recd. SECRETARY TO GOVERNMENT * P.W. DEPARTMENT, MADRAS. 22 MAY 88

Encl.

G.O., 23 May 1888, No. 3509

MAY.
Nos. 353/354

Service—Officers.

Officers of the Royal Engineers.—Decision of Her Majesty's Government regarding the date of commencement of the Indian pension service of — who elect for continuous service in India, communicated, with remarks, by the Government of India.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following letter from G. T. WALCH, Esq., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 14th March 1888, No. 477 G.L.:—

I have the honor to forward, herewith, the Examiner's disallowance list No. 312, on salary bill for November, with my explanation and the Examiner's rejoinder, for the orders of Government, which the Examiner states are required.

2. The facts are simply these. Under permission given in G.O., No. 2556 W., dated 24th September 1887, I paid in from my salary for November Rs. 990 as arrears to the Civil Engineers' Fund which, under paragraph 3 * of the Examiner's Circular No. 4, dated 16th March 1888, I considered and still consider to be exempt from income-tax, but the Examiner considers, for the reasons he gives, that only Rs. 241-9-10 of the sum are exempt from the tax.

* "Also for subscriptions to the Civil Engineers' Provident Fund are exempt from the tax, provided such payments and deductions do not exceed *one-sixth* of the salary chargeable under the Act."

3. As the sum in question, Rs. 990, is very much less than the total sum which I was entitled to pay in as arrears, and as also it only brings up any subscriptions to less than one-sixth of my "salary chargeable under the Act" since the date of the imposition of the income-tax, it seems to me clear that the disallowance of the Examiner is not tenable.

ENCLOSURE.

No. 312.

I Circle Superintending Engineer's Division of Office.—List of Disallowances from the Salary Bill for November 1887.

Name and rank.	Amount disallowed.	Reason of disallowance.	Explanation by Executive and Superintending Engineers.
	RS. A. P.		
(*a*) Mr. G. T. Walch, Superintending Engineer, 3rd class— Income-tax as shown in bill. Rs.—— As shown by this office Rs. *19 7 8		(*a*) Rs. 19-7-8 has been deducted on account of income-tax as arrears of subscription to the Civil Engineers' Provident Fund, for period anterior to the imposition of the tax cannot be allowed except under orders of Government.	I cannot accept this. I know of no such restriction of exemption from income-tax on subscriptions to the Provident Fund, as the Examiner suggests. Even supposing that the exemption is restricted to the period after the imposition of the income-tax, it appears that subscriptions to the extent of $\frac{1}{10}$th of salary are exempted (see paragraph 3 of Circular 4, 1886, from Examiner of Accounts), and as my pay since the imposition of the tax has been Rs. 23,266-2-6, I am entitled to subscribe from it to the extent of Rs. 3,877-11-1 "exempt from the tax." Deducting from this Rs. 2,195, the amount actually paid, including November, leaves Rs. 1,682, which I am entitled to pay free of income-tax, and therefore of course the Rs. 990 which I did pay is exempt. (Sgd.) G. T. WALCH, Suptg. Engr., I Cir. 20th Dec. 1887.

* Amount drawn between April 1886 and November 1887 .. .. RS. 23,266 A. 2 P. 6

Subscription to the Civil Engineers' Provident Fund payable at 10 per cent.	..	2,326	9 10
Deduct subscription already paid and exempted from tax	..	2,085	0 0
Amount liable for exemption	..	241	9 10
Pay for November 1887	..	1,100	0 0
Deduct subscription for November 1887	110 0 0		
Arrears of subscription liable for exemption	241 9 10		
		351	9 10
Balance taxable	..	748	6 2
Tax at 5 pies the rupee	..	19	7 8

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

Examiner's Rejoinder No. 1, dated 31st January 1888.

Name and rank.	Amount disallowed.	Reason of disallowance.	Explanation by Executive and Superintending Engineers.
		(*a*) Subscription to the Civil Engineers' Provident Fund is limited to $\frac{1}{10}$th of salary, and exemption has been allowed for subscriptions at that rate from the date the tax was imposed. The $\frac{1}{10}$th rate referred to in Circular No. 4 of 1886, is the limit to the actual subscriptions on all accounts for a stated period. Nothing more can be allowed except under orders of Government.	

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

No. 19-D.

Referred, with copies of the papers quoted, to the Revenue Department for consideration.

(By Order.)

(Signed) W. L. C. BADDELEY, Captain, R.E.,
Under Secy. to Govt., P.W.D.

OOTACAMUND,
7th April 1888.

To the Revenue Department, with copy of G.O., No. 2556 W., dated 24th September 1887, and Examiner's Circular No. 4 of 1886.

ORDER—dated 9th May 1888, No. 326, Revenue.

Miscellaneous.

It is observed that payments to the Civil Engineers' Provident Fund are exempt from taxation under Notification of Government of India, dated 30th March 1888, No. 1703, and section 5 (1) (*g*) of the Income-tax Act, subject to the limit of one-sixth prescribed in that section and that there is nothing in the section to restrict the concession to payments made for periods subsequent to 1st April 1886. His Excellency the Governor in Council is therefore pleased to direct that the retrenchment made by the Examiner of Public Works Accounts be withdrawn. Orders will issue accordingly in the Public Works Department.

2. Ordered that a copy of these Proceedings be forwarded to the Government of India for information.

(True Extract.)

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

To the Public Works Department.
„ the Commissioners of Land Revenue.
„ the Accountant-General.

No. 326-A.

Copy to the Government of India, Department of Finance and Commerce.

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

Exd. P. L. Pereira.

90 Copies.

No. 1692 W dy 7th June 1888

Comd. to the Examiner P.W. accounts for information & guidance.

(S) J.O.K.

Govt. of {1888} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 9th May 1888, Nos. 326, 326A.

No. 1692 W dy 7th June 1888

MAY.

Income-tax.

Observing that payments to the Civil Engineers' Provident Fund are exempt from liability to —; directing the issue of orders in the Public Works Department for withdrawing the retrenchment made by the Examiner of Public Works Accounts; and ordering a copy of these Proceedings to be forwarded to the Government of India.

Ex. Bd.
S. E. I Circle

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following letter from G. T. WALCH, Esq., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 14th March 1888, No. 477 G.L.:—

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2. The facts are simply these. Under permission given in G.O., No. 2556 W., dated 24th September 1887, I paid in from my salary for November Rs. 990 as arrears to the Civil Engineers' Fund which, under paragraph 3 * of the Examiner's Circular No. 4, dated 16th March 1888, I considered and still consider to be exempt from income-tax, but the Examiner considers, for the reasons he gives, that only Rs. 241-9-10 of the sum are exempt from the tax.

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Name and rank.	Amount disallowed.	Reason of disallowance.	Explanation by Executive and Superintending Engineers.
	RS. A. P.		
(a) Mr. G. T. Walch, Superintending Engineer, 3rd class— Income-tax as shown in bill. Rs.—— As shown by this office Rs. *19 7 8		(a) Rs. 19-7-8 has been deducted on account of income-tax as arrears of subscription to the Civil Engineers' Provident Fund, for period anterior to the imposition of the tax cannot be allowed except under orders of Government.	I cannot accept this. I know of no such restriction of exemption from income-tax on subscriptions to the Provident Fund, as the Examiner suggests. Even supposing that the exemption is restricted to the period after the imposition of the income-tax, it appears that subscriptions to the extent of $\frac{1}{6}$th of salary are exempted (see paragraph 3 of Circular 4, 1886, from Examiner of Accounts), and as my pay since the imposition of the tax has been Rs. 23,266-2-6, I am entitled to subscribe from it to the extent of Rs. 3,877-11-1 "exempt from the tax." Deducting from this Rs. 2,195, the amount actually paid, including November, leaves Rs. 1,682, which I am entitled to pay free of income-tax, and therefore of course the Rs. 990 which I did pay is exempt. (Sgd.) G. T. WALCH, Suptg. Engr., I Cir. 20th Dec. 1887.

	RS. A. P.	RS. A. P.
* Amount drawn between April 1886 and November 1887		23,266 2 6
Subscription to the Civil Engineers' Provident Fund payable at 10 per cent. ..		2,326 9 10
Deduct subscription already paid and exempted from tax		2,085 0 0
Amount liable for exemption		241 9 10
Pay for November 1887	110 0 0	1,100 0 0
Deduct subscription for November 1887	241 9 10	
Arrears of subscription liable for exemption		351 9 10
Balance taxable		748 6 2
Tax at 5 pies the rupee		19 7 8

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

Examiner's Rejoinder No. 1, dated 31st January 1888.

Name and rank.	Amount disallowed.	Reason of disallowance.	Explanation by Executive and Superintending Engineers.
		(a) Subscription to the Civil Engineers' Provident Fund is limited to $\frac{1}{10}$th of salary, and exemption has been allowed for subscriptions at that rate from the date the tax was imposed. The $\frac{1}{9}$th rate referred to in Circular No. 4 of 1886, is the limit to the actual subscriptions on all accounts for a stated period. Nothing more can be allowed except under orders of Government.	

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

No. 19-D.

Referred, with copies of the papers quoted, to the Revenue Department for consideration.

(By Order.)
(Signed) W. L. C. BADDELEY, Captain, R.E.,
Under Secy. to Govt., P.W.D.

OOTACAMUND,
7th April 1888.

To the Revenue Department, with copy of G.O., No. 2556 W., dated 24th September 1887, and Examiner's Circular No. 4 of 1886.

ORDER—dated 9th May 1888, No. 326, Revenue.

Miscellaneous.

It is observed that payments to the Civil Engineers' Provident Fund are exempt from taxation under Notification of Government of India, dated 30th March 1888, No. 1703, and section 5 (1) (*g*) of the Income-tax Act, subject to the limit of one-sixth prescribed in that section and that there is nothing in the section to restrict the concession to payments made for periods subsequent to 1st April 1886. His Excellency the Governor in Council is therefore pleased to direct that the retrenchment made by the Examiner of Public Works Accounts be withdrawn. Orders will issue accordingly in the Public Works Department.

2. Ordered that a copy of these Proceedings be forwarded to the Government of India for information.

(True Extract.)

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

To the Public Works Department.
„ the Commissioners of Land Revenue.
„ the Accountant-General.

No. 326-A.

Copy to the Government of India, Department of Finance and Commerce.

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

Exd. P. L. Pereira.

90 Copies.

No. 1692 W. dt. 7th June 1888

Comm. to the Examiner P.W. accts for information & guidance.

(Sd) J. O. K.

Govt. of {1888} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 9th May 1888, Nos. 326, 326A.

No. 1692 W. dt. 7th June 1888

MAY.

Exr. Bks.
S. E. I Circle

Income-tax.

Observing that payments to the Civil Engineers' Provident Fund are exempt from liability to —; directing the issue of orders in the Public Works Department for withdrawing the retrenchment made by the Examiner of Public Works Accounts; and ordering a copy of these Proceedings to be forwarded to the Government of India.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Notification by the Government of India in the Department of Finance and Commerce (Separate Revenue—Assessed Taxes—Income Tax), dated Calcutta, the 30th March 1888, No. 1703:—

In supersession of the undermentioned notifications exempting from liability to Income-tax either the interest on securities held by—or certain contributions paid to —the Funds shown against each Notification—

No.	Date.	Name of Fund or Society.
1042	5th March 1886	Railway Provident Fund.
1138	10th " "	General Family Pension Fund.
1448	25th " "	Hindu Family Annuity Fund.
1483	1st April "	Bengal Christian Family Pension Fund.
624	7th May "	Bengal and North-Western Railway Company Provident Fund.
1383	14th June "	Bombay Port Trust Provident Fund.
1422	16th " "	Oudh and Rohilkhund Railway Company Provident Fund.
2100	22nd July "	Madras Widows' and Orphans' Fund.
2933	3rd September 1886 ...	Royal Artillery Marriage Society.
		Bombay Mutual Life Assurance Society.
4550	8th December " ...	South Indian Railway Company Provident Fund.
828	18th February 1887 ...	Madras Provident Society Fund.
		Madras Hindu Family Benefit Fund.
		Madras Jivanantara Kutumba Rakshaka Nidhi Fund.
		Madras Working Men's Provident Society Fund.
1583	25th March " ...	Karachi Harbour Board Provident Fund.
5842	2nd November " ...	Madras Equitable Assurance Society.

the Governor-General in Council is pleased to exempt from liability to assessment under Act II of 1886:—

(1) Such portion of any person's income as is paid to any Service Fund, Mutual Benefit Fund, Friendly Society, or other legally established Association not being a Company within the meaning of section 3 (2) of the Act in respect of an insurance or deferred annuity on his own life or on the life of his wife, in the same way as if the payment were made to an Insurance Company.

(2) Such portion of the income of any person in the service of Government or of any Local Authority, or of any Railway Company as is paid into any Provident Fund established under the authority, or with the permission, of the Government, and as is not repayable to him at his option so long as he remains in such service.

Provided that the amount of income exempted under No. (1) and No. (2), together with the amount exempted under section 5 (1) *g*. of the Act, shall not exceed one-sixth of the whole income, in respect of which the person would, but for these exemptions, be liable.

(3) Interest on securities which are held by, or are the property of, a Service Fund or a Friendly Society, as defined below :—

For the purposes of this exemption, a Service Fund is a fund established under the authority, or with the permission, of Government for the purpose of securing deferred annuities to the subscribers, or payments to them in the event of their resignation of, or dismissal from, the service in which they are employed, or provision for their wives or children after their death, or payments to their estate or their nominees upon their death ; to which the servants of Government, or of a Local Authority, or of a Railway Company are alone admissible as subscribers or members, and the funds of which are either deposited with Government or invested in Government Securities ;

and a Friendly Society is a Mutual Association established for the purpose of securing deferred annuities to the subscribers or provision for their wives or children after their death or payments to their estate or their nominees, upon their death ; and in which the payment which may be made in respect of any one nominee does not exceed either a single payment of Rs. 3,000 or an annual payment of Rs. 500.

Ordered, that copy of the foregoing Notification be forwarded to the several Institutions (except the first one) specified therein, and to the Public Works Department for communication to the several Railway Provident Funds.

Ordered, also, that copy be forwarded to the Government of Madras, Revenue Department, with reference to its letters Nos. 624, 1077 and 591-A., dated 30th June and 15th November 1887 and 26th January 1888, respectively.

(Signed) C. J. WEIR,
for Offg. Secy. to the Govt. of India.

ORDER—dated 9th May 1888, No. 323, Revenue.

Miscellaneous.

Communicated to the Commissioners of Land Revenue, for information and guidance, with reference to the Government Orders quoted below :—

30th June 1887, No. 623.
15th November 1887, No. 1076.
26th January 1888, No. 591.

2. The cases referred to in the orders above quoted, as well as others referred to in the table given in the Notification of the Government of India, should be dealt with in accordance with the rules now issued.

(True Extract.)

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

To the Commissioners of Land Revenue.
,, the Public Works Department.
,, the Accountant-General.

Exd. P. L. Pereira.

80 Copies.

Govt. of {1888} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 9th May 1888, No. 323.

MAY.

Income-tax.

Communicating, with instructions, revised rules issued by the Government of India on the subject of exemption from — of subscriptions to Friendly Societies and Service Funds and of interest on securities held by them.

P.W.C. No. 5312

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Notification by the Government of India in the Department of Finance and Commerce (Separate Revenue—Assessed Taxes—Income Tax), dated Calcutta, the 30th March 1888, No. 1703:—

In supersession of the undermentioned notifications exempting from liability to Income-tax either the interest on securities held by—or certain contributions paid to —the Funds shown against each Notification—

No.	Date.	Name of Fund or Society.
1042	5th March 1886	Railway Provident Fund.
1138	10th " "	General Family Pension Fund.
1448	25th " "	Hindu Family Annuity Fund.
1483	1st April "	Bengal Christian Family Pension Fund.
624	7th May "	Bengal and North-Western Railway Company Provident Fund.
1383	14th June "	Bombay Port Trust Provident Fund.
1422	16th " "	Oudh and Rohilkhund Railway Company Provident Fund.
2100	22nd July "	Madras Widows' and Orphans' Fund.
2933	3rd September 1886 ...	Royal Artillery Marriage Society.
4550	8th December " ...	Bombay Mutual Life Assurance Society. South Indian Railway Company Provident Fund.
828	18th February 1887 ...	Madras Provident Society Fund. Madras Hindu Family Benefit Fund. Madras Jivanantara Kutumba Rakshaka Nidhi Fund. Madras Working Men's Provident Society Fund.
1583	25th March " ...	Karachi Harbour Board Provident Fund.
5842	2nd November " ...	Madras Equitable Assurance Society.

the Governor-General in Council is pleased to exempt from liability to assessment under Act II of 1886:—

(1) Such portion of any person's income as is paid to any Service Fund, Mutual Benefit Fund, Friendly Society, or other legally established Association not being a Company within the meaning of section 3 (2) of the Act in respect of an insurance or deferred annuity on his own life or on the life of his wife, in the same way as if the payment were made to an Insurance Company.

(2) Such portion of the income of any person in the service of Government or of any Local Authority, or of any Railway Company as is paid into any Provident Fund established under the authority, or with the permission, of the Government, and as is not repayable to him at his option so long as he remains in such service.

Provided that the amount of income exempted under No. (1) and No. (2), together with the amount exempted under section 5 (1) *g*. of the Act, shall not exceed one-sixth of the whole income, in respect of which the person would, but for these exemptions, be liable.

(3) Interest on securities which are held by, or are the property of, a Service Fund or a Friendly Society, as defined below :—

For the purposes of this exemption, a Service Fund is a fund established under the authority, or with the permission, of Government for the purpose of securing deferred annuities to the subscribers, or payments to them in the event of their resignation of, or dismissal from, the service in which they are employed, or provision for their wives or children after their death, or payments to their estate or their nominees upon their death ; to which the servants of Government, or of a Local Authority, or of a Railway Company are alone admissible as subscribers or members, and the funds of which are either deposited with Government or invested in Government Securities ;

and a Friendly Society is a Mutual Association established for the purpose of securing deferred annuities to the subscribers or provision for their wives or children after their death or payments to their estate or their nominees, upon their death ; and in which the payment which may be made in respect of any one nominee does not exceed either a single payment of Rs. 3,000 or an annual payment of Rs. 500.

Ordered, that copy of the foregoing Notification be forwarded to the several Institutions (except the first one) specified therein, and to the Public Works Department for communication to the several Railway Provident Funds.

Ordered, also, that copy be forwarded to the Government of Madras, Revenue Department, with reference to its letters Nos. 624, 1077 and 591-A., dated 30th June and 15th November 1887 and 26th January 1888, respectively.

(Signed) C. J. WEIR,
for Offg. Secy. to the Govt. of India.

ORDER—dated 9th May 1888, No. 323, Revenue.

Miscellaneous.

Communicated to the Commissioners of Land Revenue, for information and guidance, with reference to the Government Orders quoted below :—

30th June 1887, No. 623.
15th November 1887, No. 1076.
26th January 1888, No. 591.

2. The cases referred to in the orders above quoted, as well as others referred to in the table given in the Notification of the Government of India, should be dealt with in accordance with the rules now issued.

(True Extract.)

Secretary to Government.

To the Commissioners of Land Revenue.
,, the Public Works Department.
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