

- (1) பக்கங்களின் எண்ணிக்கை 8
 (2) புதுக்கித் திருப்பிய நாள் 17-11-88
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [Signature]

தமிழ்நாடு ஆவணக் காப்பகம்.

(13)

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	17	அச்சகம் பலவகை
நாள் :	7. 1. 1889	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

[Signature]
4 Sheets

ஆவண. கா-1-18,008-15-6-87.

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ENCLOS.—

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1823 W. 25. 6. 86.

1452 W. 11. 6. 86.

1341 W. 24. 5. 86.

1335 W. 28. 5. 86.

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2

No. 6008 2/30-8-88
" 1704W " 7-7-86
" 1623W " 25-6-86
" 1483W " 11-6-86
" 1341W " 29-5-86
" 1335W " 28-5-86

1888.

P. W. DEPARTMENT.

Current No. 12795

From

The Examiner
P. W. Accts.

ENCLOS.—

No. 2118

Dated 11th Dec. 1888

Received 12 - do -

SUBJECT.

Requesting a reply to his
O. N. No. 2118 of 21st August 1888
regarding liability to Income
Tax of the interest on the
security deposited by
Storekeeper Venkatarammay.

DISPOSAL.

No. 50510 Dated 13th Dec/88

To

your office note was
referred to the Rev. Dept
on 30-8-88, & no reply has
been received - a reminder
will now be sent.

(Ld) W. L. C. B.

13-12-88
13/12

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read again Mis. G. O. of 10th Sept

* dated 30th Aug/88
in board

1888, No. 5361, referring to the Board
of Revenue for remarks in endorse-
ment of the Public Works Dept. on
the question whether the interest
on the security deposited by
the Storekeeper of the Executive
Engineer, Tanjore Division, is
liable to income Tax.

Read the following Progs.
of the Board of Revenue (Land Revenue)
dated 7th December 1888, No. 42118, in
endorsement of the Secretary
to Government, Revenue Depart-
ment, dated 10th Sept. 1888, No. 5361
on that of the Secretary to Govt.,
Public Works Dept., dated 30th
Aug. 1888, No. 600 D, on office note
from the Examiner of Public Works
Accounts, Madras, dated 21st Aug. 1888,
No. 2118, soliciting orders on the ques-
tion whether the interest on the
security deposited by the Storekeeper
of the Executive Engineer, Tanjore
Division, is liable to income
tax.

3

Resolution

Resolution:

It has already been held by the Board (vide G.O. 5th February 1884, No. 135) that ^{not even} a bankers' receipt is not a "security" within the meaning of Part III of the Income Tax Act. A Savings Bank Pass Book, which is a somewhat similar document, would therefore, seem not to be a security either, & the Board's decision is based on para 7 of the note on page 23 of Grimley's Manual.

2. The interest, therefore, comes under part IV and not part III.

3. With reference to para 3 of the Examiner's letter, the salary is taxable throughout the year, under para 2 (a) of the Government of India letter, in G.O. 11th June 1886, No. 467, the interest is not taxable, unless the stockholder has sufficient other income under the same part IV, to bring the total up to Rs. 500, under para 2 (d) of the same letter.

Read also letter from the Public Works Dept., dated - No. 6000.

Order

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Order No. 21st Dec. 1888 No. 4686.

The Board's Proceedings read above will be transferred to the Public Works Department with reference to their endorsement dated 30th August 1888. No. 6000 and with the remark that Government in this Department concur in the view taken by the Board.

/ True Extract

Secretary to Govt.

To the Board of Rev. (L.A.)
" P. W. Dept. ✓

at

5051 c 7 13/12/88
 600 w 7 30/8/88
 1704 w 7 7/7/86
 1623 w 7 25/6/86
 1483 w 7 11/6/86
 1341 w 7 29/5/86
 1335 w 7 20/5/86

17 May 7. 1. 89

Communicated
 to the Exr F. W. Deets
 with reference to his
 office note no 2118 of
 21 August 1888.
 21 August 1888.

[Signature]
 29/11/88

(4)

The
 Exr F. W. Deets
 7/1/89

[Signature]