

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1817	Press ~~Mis.~~
132-133	
Dated 8-10-1860.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
8th October 1860.*

No. 132. Read the following Proceedings of the Board of Revenue, dated 1st October 1860,
No. 4,470 :—

Read the following letter from G. THORNHILL, Esq., Acting Collector Kistna District,
to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated
Masulipatam, 25th September 1860, No. 207 :—

SIR,

1. I have the honor to request the instructions of the Board as to whether the joint property of undivided Hindoo Families is liable to Income tax in the same manner as the property of all Companies, &c., as described in Section 88 of the Act.

2. In some instances the joint property of a family will be of sufficient value to bring it within the compass of the Act, whilst the shares of the individual members will fall below the taxable limit.

3. Again, certain members of an undivided family may possess sources of income, independent of their joint property, as for instance, salaries derived from public or private service; the joint property may fall within the limit, but with the addition of the salaries, may exceed it.

4. References have been made to me on the subject, and as the question seems to admit of some doubt, I solicit the assistance of the Board in disposing of it.

1. Submitted for the orders of Government.

2. The Board apprehend that undivided families must be assessed, &c., like trading partnerships under Part VIII. If so, the head of the family will have to make a joint return and it will be for individual members entitled to exemption, to claim separate assessment under Rule 15 of the same part, if they desire it. The subject, however, is one of great and general importance, and the authoritative decision of Government is desirable for the guidance of the Collector.

(A true Extract and Copy.)

(Signed) J. D. SIM, Secretary.

No. 133. ORDER THEREON, 8th October 1860, No. 1,817.

The Governor in Council entertains no doubt that the income of a joint family is liable to the Income tax in the same manner as the property described in Section 88 of Act XXXII of 1860. The head of the family will make the return, and there is no reason why the case should be dealt with in any way differently from that of individuals in making a return of their income.

(Signed) J. D. BOURDILLON,
Secretary to Government.

exemption to claim separate assess-
ment under Rule 15 of the same part,
if they desire it. The subject however,
is one of great and general importance,
and the authoritative decision of Govern-
ment is desirable for the guidance of
the collector.

(True Extract Copy)

J. D. M.
Secretary

To
J. D. Bourdillon Esq.
Secretary to Government
Revenue Department

[Faint, illegible handwritten text, possibly a list or ledger]

Campbell

Recd 18th Dec 1879

18th/81

Ex: Inverness Fort

between 8 Dec 1879

1852-53

1817. The Governor in his annual message
 that the income of a joint family is liable to the
 income tax in the same manner as the property
 described in section 88 of Act XXIX of 1860.
 The head of the family will make the return and
 there is no reason why the case should be
 dealt with in any way differently from that
 of individuals in making a return of their
 income.
 12/11/53
 8th October 1860
 3rd October 1860

Received 860 (1817)
 10th of 1860 for October.

Proceedings of the
 Board of Revenue

Dated 13th
 Aug 4th 1860
 10th October 1860

1817. 8th Oct.

Submitting for the
 orders of Government
 a letter from the Chief
 of the Madras district
 on the two Boards of
 revenue on the question
 there is raised as to
 whether the joint
 property of undivided
 Hindu families is
 liable to income tax
 with an order in

in the same manner
 as the property of all
 Companies &c &c
 described in section
 88 of the Act.

There can be no doubt that
 the income of a joint family
 is liable to income tax.

The Board of the Madras
 has the honor to inform
 the Board of Revenue
 that it appears to be
 the case that the
 property of undivided
 Hindu families is
 liable to income tax
 with an order in