M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1456	Press ~~Mis.~~
347.348	
Dated 28-8- 1860.	

Not to be folded or roughly handled

No. 347. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 8th August 1860, No. 6,841 :—

Read the following.

Extract from the Proceedings of His Excellency the Governor General in Council, in the Military Department, No. 114, dated 4th August 1860.

From Lieutenant-Colonel J. HANNYNGTON, Officiating Military Auditor General, Fort William, to the Secretary to the Government of India, Military Department, No. 334, dated 2nd August 1860.

SIR,

1. The ready calculation of Income Tax on Bills submitted for audit or for payment being of much importance, I have the honor to submit for approval the marginal Table by which I propose to determine the amount of Tax on the fractions of 100 Rupees.

Annas.	Tax rate per cent.		
	1	2	3
1	07	08	09
2	13	14	15
3	19	20	21
4	25	26	27
5	32	32	33
6	38	38	39
7	44	44	45
8	50	50	51
9	57	58	57
10	63	64	63
11	69	70	69
12	75	76	75
13	82	82	84
14	88	88	90
15	94	94	96

Rule.—Multiply the sum by the rate, cut off *two* figures; find these, or the next less, in the proper rate column. The Annas corresponding will be found in the margin.

EXAMPLE.

Income Rs. 416= 4-2 at 1 per cent.
3
1248=12-7 at 3 „ „

2. This method supposes that in the sum to be taxed, only whole Rupees shall be noticed, and that, as provided by the Act, only Annas shall be taken as fractions of a Rupee, the part thrown off being always in favor of the payer.

3. By this means, much labor would be saved, and I therefore recommend its adoption.

4. I have advisedly omitted a 4 per cent. rate, in order that the one and three per cent. deductions may be separately credited in Account Current.

Ordered, that the above be transmitted to the Financial Department, with an intimation, that the proposal of the Officiating Military Auditor General has been approved by the Governor General in Council, in the Military Department, and was ordered to be adopted; but as it is believed that any instructions in the matter should issue from the Financial Department, the papers are transmitted to that Department for further consideration and early orders.

Financial Department, Fort William, 8th August 1860.

His Excellency the Governor General in Council observes that, although the Officiating Military Auditor General's proposal involves a trifling loss to Government, there is no doubt that the loss will be met by a saving of time in the calculation of the Tax on Bills submitted for audit or payment.

2. His Excellency in Council is accordingly pleased to authorize the adoption of the proposed mode of calculation in all Departments.

Ordered, that a copy of the above be forwarded to the Departments,*Governments,† and Officers,‡ noted in the margin, for information and guidance.

* Foreign, Home, Military, and Public Works.
† Bengal, Madras, Bombay, North Western Provinces, Punjab, and Straits Settlements.
‡ Accountants General to the Governments of India, Madras, and Bombay.
Accountants, Bengal, North West Provinces, and Punjab.
Civil Auditors, Bengal, Madras, Bombay, North Western Provinces, and Punjab.
Sub-Treasurers, Fort William, Madras, and Bombay.

(A true Extract.)
(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

No. 348. ORDER THEREON, 28th August 1860, No. 1,456.

Ordered to be communicated to the Board of Revenue for the information and guidance of all Collectors.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No 1456

Ordered to be communicated to the Board of Revenue for the information and guidance of all Collectors

Fort St. Geo.
28th Augt 1860

C Gruaate

12 Copies
To the Board of Revenue Dispt 29