M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1604	Press / Mis.
243-244	
Dated 14	18 :

Not to be folded or roughly handled

No. 243. Read the following letter from W. GREY, Esq., Secretary to the Government of India, to J. D. BOURDILLON, Esq., Secretary to the Government of Fort St. George, dated Fort William, the 1st September 1860, No. 1,822 :—

SIR,

I am directed to forward for information, the accompanying five printed copies of a correspondence relating to the construction of Section 131 of Act No. XXXII of 1860.

From H. D. SANDEMAN, Esq., Officiating Civil Auditor, to W. GREY, Esq., Secretary to the Government of India, No. 58, dated the 29th August 1860.

SIR,

With reference to the accompanying letter, I have the honor to solicit your instructions as to whether Section 131 of Act XXXII of 1860, exempts parties from paying the Income Tax, for house-rent of premises occupied for purposes of habitation only.

From W. GREY, Esq., Secretary to the Government of India, to C. K. DOVE, Esq., No. 1,595, dated the 28th August 1860.

SIR,

In reply to your letter of this date, inquiring whether Section 131 of Act XXXII of 1860, exempts you from paying Income Tax on your house-rent, I beg to state that any claims to exemption from the Income Tax which you may wish to prefer should be made to the Officers who are appointed to assess and manage the Tax.

From W. GREY, Esq., Secretary to the Government of India, to H. D. SANDEMAN, Esq., Officiating Civil Auditor, No. 1,617, dated the 30th August 1860.

SIR,

1. In reply to your letter No. 58, dated the 29th instant, I am directed to state that no such exemption as that supposed in your letter is given by Section 131 of the Act.

2. That Section only exempts a person occupying a house at a rack rent for habitation only, from being assessed to the Income Tax in respect of the property in, or the value of such house. If he were occupying his own house, or if he were occupying a house-rent free, he would be liable to be assessed in respect of his occupation of such house—unless exempted under any other provisions of the law—for his occupation would in either case be a profitable occupation—in other words, would constitute a part of his annual income or profits.

From J. EEDE, Esq., Officiating Civil Auditor, North-Western Provinces, to W. GREY, Esq., Secretary to the Government of India, No. 137, dated Allahabad, the 24th August 1860.

SIR,

In continuation of my letter No. 1,548, dated 20th instant, I have the honor to forward copy of a communication received this day from Major W. C. Erskine, C.B., Commissioner, Jubbulpore Division, regarding Section 131 of the Income Tax Act; and request to be favored with instructions on the subject for my guidance in future.

From Major W. C. ERSKINE, C.B., Commissioner, Jubbulpore Division, to J. EEDE, Esq., Officiating Civil Auditor, North-Western Provinces, No. 341, dated the 20th August 1860.

SIR,

1. Agreeably to Section 131 Act XXXII of 1860, persons occupying houses for habitation at a rack, or fair rent, are not chargeable on such for Income Tax, or in other words the rent they may pay for a dwelling house should be deducted from their incomes before their incomes are assessed.

2. Now, agreeably to this rule, all Government servants not drawing house-rent from Government, but paying house-rent to any one, should, I conceive state in their pay Abstracts the amount they pay for house-rent, and that sum should be exempted from taxation.

3. The question is one of moment, and particularly to those whose monthly income is small, and just exceeds 200 or 500 Rupees a year.

From W. GREY, Esq., Secretary to the Government of India, to J. EEDE, Esq., Officiating Civil Auditor, North-Western Provinces, No. 1,800, dated the 30th August 1860.

SIR,

In reply to your letter No. 137, dated the 24th instant, and its enclosure, I am directed to forward for your information and guidance, a copy of my letter of this date to the Civil Auditor at the Presidency. Section 131 has no such meaning as that put upon it by the Commissioner of Jubbulpore.

No. 244. ORDER THEREON, 14th September 1860, No. 1,604.

Ordered to be communicated to the Board of Revenue and the Income Tax Commissioners for information and guidance.

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

No. 822

FROM W. GREY, ESQUIRE,
Secy. to the Govt. of India,

To *The Secretary to the Govt of Fort St. George*

SIR, *Dated Fort William, the 1st September* 1860.

HOME DEPT. I AM directed to forward for information, the accompanying five printed copies of a correspondence relating to the construction of Section 131 of Act No. XXXII of 1860.

I have the honor to be,
SIR,
Your most obedient servant,

Secy. to the Govt. of India.

Proceedings of the Madras Government Revenue

5-8-1860

Revenue 1860 Despatch
from Govt for India.
(10.) No. 1971.

From the Secty. to the
Govt. of India.

Dated 1st Augt 1860.
Received 14th Augt
Written Answd No. 1872.

Forwarding 5 Copies of
a Correspondence relating
to the Construction of
Section 131 of the Income
Tax Act.

Vide of the 28th of March
25th October 1860 No. 2794
in Prov. 7th Nov. No. 2069

No. 1604 - 14th Septr.

No. 2423 & 2424.

With an order

Circulated to be communicated
to the Board of Revenue and the
Income Tax Commissioners for in-
formation and guidance.

No. 1604.

By Order
[illegible]
14th Septr 1860

C. 14 September 1860