M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1630	Press / Mis.
296-297	
Dated 17-9- 1869.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 17th September 1860.

No. 296. Read the following letter from W. GREY, Esq., Secretary to the Government of India, to T. PYCROFT, Esq., Chief Secretary to the Government of Fort St. George, dated Fort William, 5th September 1860, No. 1,883 :—

SIR,

I am directed to forward for the information of His Excellency the Governor in Council copy of a letter addressed under this date to the Lieutenant-Governors of the North Western Provinces and the Punjab, and the Chief Commissioner of Oude. It is probable that there may be other Officers, Civil as well as Military, who disburse salaries *previous to audit.*

From W. GREY, Esq., Secretary to the Government of India, to the Secretary to Government North Western Provinces, Punjab and its Dependencies, the Chief Commissioner, Oude, dated Fort William, 5th September 1860.

SIR,

1. In order to conform closely to the provisions of the Income Tax Act in regard to the duties under Schedule 4, it is necessary (Section 100, Rule 11) that the duty should be *assessed* before it is stopped out of the salary of any public servant, and in respect of Military salaries beyond the Presidency Circle, some difficulty has seemed to arise in consequence of the terms of Section 28 of the Act by which the *auditing* Officers are appointed to be the Assessors of such salaries. The Section however refers in its terms only to salaries which are payable from the public revenue upon the audit of the Officers referred to, and as the pay of Military Officers beyond the Presidency Circle is in practice payable without such audit, there are in point of fact no Assessors appointed by the Act for assessing the pay of such Military Officers.

2. Under these circumstances, I am directed to request that under the authority vested in the local Government by Section 31 of the Act, you will proceed to appoint the Officers named in the margin to be special Assessors for the purpose of assessing the duties chargeable under Schedule 4 of the Act in respect of any pay, salaries or allowances due to any Officer or person in Her Majesty's Army, or in Her Majesty's Indian Military Forces, or in the Military employment of Government, or serving in any Military Department, and payable from the public revenue without previous audit.

North Western Provinces.
Deputy Pay Master, Benares.
Do. *Cawnpore.*
Do. *Merut.*
Punjab.
Deputy Pay Master, Sirhind.
Do. *Punjab.*
Do. *Rawalpindee.*
C. C. Oude.
Deputy Pay Master, Lucknow.

3. A separate communication will be made from the Military Department to the Officers in question on the subject of this letter.

No. 297. ORDER THEREON, 17th September 1860, No. 1,630.

Ordered to be forwarded to the Board of Revenue, who will report what Officers should be appointed Special Assessors for the purpose of assessing the Income tax on salaries payable before audit in any Department.

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

No 1883.

From W. Grey Esqre
Secy to the Govt of Bengal
To J. Sycroft Esqre
Chief Secy to the Govt of
Fort St George
Dated Fort William the 5th Septr 1860

Home Deptt
Revenue

Sir,

I am directed to forward for the information of His Excellency the Governor in Council Copy of a letter addressed under this date to the Lieut. Governors of the North West Provinces and the Punjab, and the Chief Commissioner of Oude. It is probable that there may be other Officers, Civil as well as Military, who disburse salaries previous to audit

I have the honorable,
Sir
Your most Obed Servt.

Secy to the Govt of India

Revenue 1860 October
Trans. of Govt. for Septr.
No. 1970

From the Secty. to the
Govt. of India

Dated 5th } 24th Sept. 60.
Rec'd 14th }

E-1- No. 1883.

Forwarding copy of a letter to the Lieutenant Governors of the North West Provinces and the Punjab, and the Chief Commissioner of Oude, requesting to appoint certain officers as assessors for the purpose of assessing the duties under Schedule A of the Income tax act.

With an order
No. 1630. 17th Septr

No. 1630.

Ordered to be for
warded to the Board of R
-venue, who will report wh
officers should be appoint
special assessors for the p
-pose of assessing the Inco
tax on salaries payable
audit in any Departme

By Order &c

From Govt
17th Septr. 1860

Copy to the Bd of Rev Dis. 17
Spare Copies Dis. 19
Bailiff Dpt

Pro. of the Bd of Rev Dy. 28.
Septr. 1860. No. 2127. in Pro
17th Octr. No. 1896

No. 296 & 297