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MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1664 — Press ~~Mis.~~

362-363

Dated 20-9- 1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 20th September 1860.

No. 362. Read the following letter from W. GREY, Esq., Secretary to the Government of India, to J. D. BOURDILLON, Esq., Secretary to the Government of Madras, dated Fort William, the 4th September 1860, No. 1,865:—

SIR,

1. I am directed to transmit for information the accompanying copy of a correspondence with the Civil Auditor of the North Western Provinces upon certain questions relating to the proper application of the Income Tax.

2. As it is of great importance that there should be uniformity throughout India in the manner of construing and applying the provisions of the Act, I am desired to request that copies of all orders, given upon doubtful points to the Assessors or other Officers charged with the execution of the Act, may be forwarded for the information of the Governor General in Council.

———

From J. EEDE, Esq., Officiating Civil Auditor, N. W. Provinces, to W. GREY, Esq., Secretary to the Government of India, Home Department, dated Allahabad, the 20th August 1860, No. 131.

SIR,

To remove all doubts on the subject and to prevent any question hereafter, I have the honor to solicit the decision of the Government of India on the following points, *viz*:

1st.—Whether under Section 129 of the Income Tax Act, the *fixed* Travelling allowance of Officers drawn in Monthly Abstracts is to be exempted from Assessment.

2nd.—Whether head money allowance drawn by Medical Officers (Covenanted and Uncovenanted) is subject to deduction on account of the prescribed Tax.

3rd.—Whether Missionaries on the receipt of an allowance of 100 Rupees per mensem for Ecclesiastical duties, in the absence of a Chaplain from the station, are to be looked upon as Military Officers not drawing the pay and allowances of a Captain, and accordingly not subject to Assessment.

A copy of the Reverend Mr. Greenfield's letter, dated 14th August 1680, *accompanies in this case.*

2. I beg at the same time to request that I may be informed whether I have rightly addressed my reference to you direct, or it should have been submitted to the Local Government.

———

From W. GREY, Esq., Secretary to the Government of India, to J. EEDE, Esq., Officiating Civil Auditor, N. W. Provinces, dated Fort William, the 4th September 1860.

SIR,

In reply to your letter No. 131, dated the 20th ultimo, I am directed to communicate the following directions on the several points referred to:

1st.—The fixed Travelling allowance of Officers drawn in Monthly Abstracts is exempt from Assessment for Income Tax. Section 129 of the Act declares that Officers shall be wholly exempted from the duties in respect of *any* allowance received for travelling expenses.

2nd.—Head Money allowance drawn by Medical Officers, whether Covenanted or Uncovenanted, is not exempt, if the Officer is in Civil employ, or if being in Military employ, such allowance, added to other pay and allowances, raises the income of the recipient to that of a Captain of Infantry.

3rd.—Missionaries in the receipt of an allowance from Government for the performance of Ecclesiastical duties, in the absence of a Chaplain from the station, or otherwise, are not Military Officers, and are not exempt from the Income Tax.

4th.—There is no objection to questions which arise regarding the proper application of the Income Tax being referred to the Supreme Government, whenever inconvenience is not likely to arise from the delay which such reference may produce.

(True Copy.)

(Signed) H. U. BROWNE,
Under Secretary to the Government of India.

No. 363. ORDER THEREON, 20th September 1860, No. 1,664.

Ordered that this letter and the correspondence accompanying it be communicated to the Board of Revenue and to the Commissioners of the Income Tax.

(Signed) D. BOURDILLON,
Secretary to Government.

No. 1865

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

To The Secretary to Govt of Madras

Dated Fort William, the 4th September 1860.

SIR,

HOME DEPT. I AM directed to transmi information the accompanying copy of a correspondence with the Civil r of the North Western Provinces upon certain questions relating to the application of the Income Tax.

2. As it is of great importance ere should be uniformity throughout India in the manner of construing plying the provisions of the Act, I am desired to request that copie orders, given upon doubtful points to the Assessors or other Officers ch ith the execution of the Act, may be forwarded for the information of th nor General in Council.

ave the honor to be,
SIR,
Your most obedient servant,

Secy. to the Govt. of India.

Revenue 1860 Oct[o]bre
Rec[d] of Gov[t] for Sept[r]
Nº 1993.

From the Treas[y] to the
Govt. of India

Dated 4th
Received 17th } Oct[r] 1860.

Sp[l] to the D[y] of Rev[e] & 12th Oct[r] 1860
C. Nº 2247 Nº 1865.

Transmitting Copy of a
Correspondence with the
Civil Aud[r] of the North
West Provinces upon certain
questions relating to the
Income Tax, and requesting
to be furnished with Copies
of all orders given upon
doubtful points to the
Assessors or other Officers
charged with the execution
of the Act.

Form Circ[l] Aud[r] d[d] 22 July 60
Cir. Nº 176 3 pp
Nº 1664 20 Sept[r] Rec[d] 28 Aug[t]
Nº 1726
with an order

Ordered that a letter
Approving of the course
pursued by the Comm[rs]
in the Calcutta Presidency
Circle and
Comm[rs] of Income Tax
5 a
3 a c

12 Copies
Nº 362 & 363