M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1734	Press Mis.
503-504	
Dated 28-9- 1860.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
28th September 1860.

No. 503. Read the following letter from J. D. SIM, Esq., Secretary to the Board of Revenue, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated 27th September 1860, No. 4,404 :—

SIR,

1. With reference to the Order of Government dated 24th August 1860, Revenue Department, No. 1,433, I am directed by the Board of Revenue to submit a Circular (now passing through the Press) containing instructions regarding the working of the Income Tax Act and a Notification on the same subject for the information of the people.

2. The Board cannot yet report what Establishments will be required; but from the replies received to their Circular inquiring the amount likely to be realised, and the probable number of taxable persons, they do not think that additional Deputy Collectors need be appointed.

3. The different Proceedings of Government and interpretations of the Act, have been duly circulated and the Board see no reason to anticipate any difficulty in working the Act, but they have instructed Collectors to show reasonable forbearance at the outset and to afford every assistance and information which may be sought, until the requirements of the Law are generally understood.

No. 504. ORDER THEREON, 28th September 1860, No. 1,734.

The Government approve the Circular and the Notification, and authorize and direct their circulation with as little delay as possible.

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

No 4403.

Income Tax Circular

To all Collectors

1 Under Section 24 you are authorized to appoint your Tahsildars as Assessors of their respective Talugs, and you are requested to nominate them accordingly in the next and several successive issues of your District Gazette.

Section XXIV

2 You are at liberty also to nominate any of your Deputy Collectors to be assessors, but you will probably find it more convenient to avail yourself of their assistance under Section XXII.

Sec. XXII

3 The Government will authorize you to act on Section XXIII in regard to your Sub Collectors and Covenanted Assistants, as well as in regard to any of your Deputy Collectors whom you may specially name.

4 Your first step will be to take the necessary oath of Secrecy yourself, and administer it

Sections XXIII & XXIV
Forms I. II

it to every Officer employed in making any
assessment under the Act.

5 You will notify this in your Gazette,
and at the same time mention the ranges of
each Assessor, (which will be each Tahsildar's
Taluq) and each Assessor's ordinary place of
Office - which will be the Kusbah of his Ta-
-luq.

6. You will next publish in your Ga
-zette and issue the "General Notice" Form No 4" Section XXXVII
printed copies of which in the Vernacular
should be largely distributed, in addition to
eral proclamation by beat of drum. You
will observe that it is not necessary that the
Forms of Returns should accompany this notice,
and the only matter for you to arrange is to
give the fullest publicity to the Notice.

7 After the publication of this
general

general notice, your Assessors should com-
-mence without delay to serve on every
person within their respective ranges,
whom they believe liable to the Tax the
Special Notice Form No 6 with printed copies Section XXXVIII
of the Forms of Returns &c attached. You will Forms VII to XI
impress on your Assessors that this special
notice is not to be indiscriminately served on
every one. but only on those whom they have
reasonable cause to believe liable. If pro-
-per judgment is exercised, very few notices
will be served on persons not liable.

8. Considering the intricate character of the
returns in some respects it is necessary
that you should notify your own
readiness and that of your Assistants.

Deputies

Deputies and Tahsildars to afford the

people on application any information they may need

in preparing their returns

9 The conduct of the Assessor Assessors duty.

on receipt of the returns is simple.

10 He is first to compute the

duties according to the Returns re- Section XLVI

=ceived, and then to make out an Ab-

=stract thereof in the Form 12 If he

is satisfied that the returns are fair, he

has only to enter them, and the du-

=ties thereon - if on the other hand he believes

Section XLVIII

the Return to be under stated, he is to enter in his abstract what

he

2 4

considers it ought to have been and the duty

leviable thereon - Here his concern ends. He

is on no account to summon or question

the parties who made the returns to call for

their accounts to make inquisition into

their affairs, to seek evidence, to hear

Witnesses or to do any other Act whatever

in connection with these returns - He is not

even to communicate to the parties his

opinions of their returns - No doubt under

this system some persons may be under

assessed but it is better to incur this risk

in a few instances than the greater evil

of inquisitorial interference - It may be

hoped too that when the people see the

anxiety of Government to shield them

from inquisition &c they will be induced

to act fairly by the Government, at all

events the Government have deliberately

resolved on adopting this Rule, and any

breach of it, however slight or well intentioned

will

will be marked with the seriousness
displeasure of Government. You are particularly
requested to impress this strongly on your Assessors
and to make them understand that their duty
does not extend beyond computing the tax on
the returns made, if these appear fair or, if
not stating their opinion of what would
have been fair returns. They will incur
a very serious responsibility if they transgress
this simple order.

II The Assessors are further to prepare
a list of the persons who though liable Section 48
to the tax have made no returns. Here they Form 13
must be guided by their own judgments
and local knowledge in computing the tax
chargeable on such persons, for they are on
no account to call for books or evidence, or to
summon or question the parties themselves. And
they must understand that these Assessments
are not to be penal in any way. they must
act impartially and justly to the best of their
ability.

Section 49
Form 14

12 Lastly the Assessors are to furnish you with a
list of persons returning income above 2000 per
Annum who have applied to be assessed by
you.

13 The Assessors' duties are these

I To serve the special notices with the requisite
forms.

II To make out an abstract of the returns and
duties thereon noting such as seem under
stated and in these cases entering what they
consider the proper amounts and duties.

III To send you lists of persons who, being
liable, have omitted sending in returns and to
compute the amounts at which such persons
should be assessed and the duties charged.

IV To send you a list of persons applying
to be assessed by yourself.

14 As the satisfactory working of the Act
will depend in a very great degree on the Assessors
you will not fail to impress on them the

importance

importance of the trust reposed in them, and the serious consequences which will follow any dereliction of duty.-

15 It is not considered desirable at present to give Tahsildars the power to fix the assessment, and you will therefore instruct them merely to forward to you their Abstracts and lists with their opinions as to the correctness of the returns entered in them as prescribed in the foregoing.-

16 The Sections of the Act to which you will specially call the attention of your Assessors are noted in the Margin. I would be convenient to print these separately for their use.- Sections 38-40-47-48-49-50-51 / first Section

17 The above brief instructions on the main points of the Act will guide your Assessors in computing the duties on profits and Incomes and it will be necessary that you should take care that they are thoroughly understood-

18 Schedule I. Applies to all property in and profits arising from all lands and houses in India- By "property in" as distinguished from "profits arising from" "lands or houses is intended the proprietary right in them; so that a person occupying his own house will not escape the tax because he receives no rent or profits for it- he is owner of or has a proprietory right in it, and for this "property in" it he has to pay.-

19. The annual profits of the proprietors or holders of lands not under any permanent Settlement are to be estimated at 1/3 of the annual assessment payable to Government on the said lands- Under this head come all ryotwary lands- So that the annual profit of a ryot paying Rupees 1200 Assessment is to be taken at Rupees 400.- Schedule I Rule I.

20. If a land holder of this class declares that his profits are less than 1/3 of his assessment and objects before the Collector, to be charged at this rate, he must make returns of his profits in the manner shown below- if he succeeds in proving that his profits are less than 1/3 of the assessment the duty will be reduced accordingly- if on the other hand his profits are found to be greater, then he will be charged with double duty on the excess.- Rules 2 and 3.

21 As a Ryot's profits are taken at 1/3 of his assessment, it follows that every ryot paying less than Rupees 600 is exempt so far as his lands are concerned because 600 Rupees assessment is equivalent to 200 Rupees income Section 130

income per annum - the Minimum liable to tax - Similarly Ryots paying 600 Rupees upto 1500 Rs. are liable to 2% duty and those paying 1500 Rs. and upwards to 4% duty - But a Ryot having other property - such as houses - promissory notes &c. is not exempt from duty on such property; because his land assessment is under Rupees 600.—

Rule IV

22. All persons actually receiving, whether as owners or not, rents or profits from houses or lands not included in the above class, whether paying assessment to Government or not and in whatever District situated must make returns of their lands and houses - of the nature of their rights in them and of the rents or profits of every kind payable for the preceding year, that is, the Fusly year preceding the year of assessment - which in the first instance will be Fusly 1269 - The returns must be accompanied by a rent Roll, containing the name of every tenant and the amount of his Rent - These persons will be taxed on their actual profits - under this rule come Zemindars, Mootahdars Inamdars. Shrotriemdars and others, who either pay no assessment at all or whose assessment or Peshcush, or Jody is fixed in perpetuity - When the holder of such lands pays assessment to Government (as Ex: gr. a Zemindar pays

pays Peshcush) or to a superior land lord (as Ex: gr. some Inamdars pay Jody to a Zemindar) the Collector may allow him to deduct this from his rents or profits before taxing him or he may tax him without deducting it - If the Collector adopts the latter course the land holder may deduct the share of the duty paid from the Assessment payable to Government or to his superior landlord - Thus suppose a Zemindar returns his income at 10,000 Rupees of which he has to pay 5000 to Government as Peshcush - the Collector may either levy Income tax at 4% on the 5000 Rupees only or on the whole 10,000 - If he does the former the Zemindar pays only 200 Rupees Income Tax and the full Peshcush of Rs. 5000 to Government; if the Collector does the latter, then the Zemindar pays 400 Rs. Income Tax, and when he pays his assessment to Government he deducts its share of the Income tax or Rs. 200, and pays Government only Rs. 4800 instead of Rs. 5000. Suppose a Jody Inamdar has an annual profit of Rs. 600 out of which he he pays 100 as Jody to a Zemindar - The Collector may either tax him on Rs. 500 only, in which case he pays 20 Rs. Income Tax, and his full Jody of 100 to the Zemindar or the Collector may tax him on the whole 600 in which case he pays 24 Rupees Income Tax, but

when

when he comes to pay the Zemindar his Jody, he deducts from it Rs. 4- its proportion of the Income Tax and pays only Rs 96-

23 Remissions of Income Tax are allowed for lands left waste or unoccupied and also for losses sustained by owners of land from, drought, inundation, or tempest as well as from the insolvency or absconding of tenants - The same indulgence is allowed in the case of owners occupying their own lands and also of tenants - Where the rent of land is received in kind or varies according to the price of produce the value of the lands is to be computed in the same way as private rents are determined by the usage of the District - Unoccupied houses are not liable to duty - but they must be entered in the Returns notwithstanding. If repairs have been executed remission is allowed for the actual expenditure not exceeding 6 Months rent in every 3 years. Owners of lands or houses occupying them themselves are charged for the same at the rent they would fetch, if let by the year. — Rules VIII to XXIII

24. Mortgagees in possession of lands or houses mortgaged to them are charged as if they were the actual owners and may deduct such payments when they settle accounds with the Mortgager - Persons occupying houses at pack rent for habitation only are not chargeable for the proprietory right in or value of the houses Rule X.

25. If any disputes occur as to the value of any land or house, the Collector may have it valued by a competent person - if the valuation thus made be higher than that put on it by the owner, the Collector may charge him with the costs of the valuation. Rules 18-19-

Schedule II Part VIII 26. Schedule II applies to profits from Trades Professions and interest of money annuities and other annual profits not included in Schedule III.

Rule I. 27. Trades. The profits returned and taxed are to be those of the year preceding the year of assessment - the year ending on the day when the trader usually closes his accounts or on the 30th April preceding the year of assessment. Thus, if a trader in the ordinary course of business has been in the habit of closing his accounts on the 31st December of each year, then he must return his profits for the 12 Months preceding that date

which

which (in this year) would lie from 1st January to 31st December 1859 - If he has no usual day of closing his books, then he must take the 12 months before the 30th April, and his year would run from 1st May 1859 to 30th April 1860.

28. If the trade has been commenced within 12 months then the computation of profit must be made on an average of as many months or weeks as the Collector may direct. Rule 2.

29. No deduction is to be made from the profits of any trade for repairs of premises, machinery or implements, beyond the sum usually expended for such purposes on an average of 3 years preceding the year of assessment - nor shall any deduction be made for losses unconnected with the trade - nor for capital withdrawn from it - or employed in it - nor for interest on such capital - nor for Rule 4.

any

any outlay in improving the premises - nor for any debts except bad debts proved to be such to the Collectors satisfaction - nor for any annuity or annual payment payable to any person out of the profits of the trade - nor for the maintenance of the trader, his family or establishment - nor for rent of any part of the premises used as a habitation or for purposes unconnected with the trade. Rule 5.

Rule 6.

30. Returns under this Schedule are to include every source of profit chargeable on the person making it, whether on his own account or that of others. Where a trade is carried on by a partnership, the Senior partner in India is to make the return for the firm jointly - where there is no partner in India then the Agent or Manager of the Firm is to make the return - Rule 18.

If any partner is entitled to exemption, he may claim to be separately assessed - Rule 15

assessed. but in all other cases part-
-ners are to be jointly assessed- Rule 11.

31- The term Profession includes all professions and employments of Rule 5.
every kind. The full amount of the
balance of the profits and income Rule 7.
of the profession, after making only
such deductions as the act allows are
to be entered in the Return, and
the year of computation is to be
the same as in the case of Trades (v. para 27)

32. Profits of uncertain yearly value
are to be assessed on the full amount Rule 20.
received during the preceding year.

33- Profits or securities bearing interest pay-
-able out of the public revenue (except
those falling under Schedule 3) or dis-
-counts and interest of money (not being Rule 21.
annual interest) are to be assessed on
the full amount received during the
preceding year.

34- In the case of Income arising from
property out of India duty is to be
charged on the full amount received Rule 22
in India during the preceding year.

With

35- If the same person or Firm
Rule 24- carry on several distinct Professions,
Trades or Employments in the same
District, the net loss in one may be
set against the net gain in another
Rule 25. but in this case they must give in
separate Statements of the profits
and losses of each- Any person renting
a house, part of which he occupies for
Rule 26- the purposes of his Trade or profession
may deduct from his profits 2½ of
the rent actually paid by him for
the house-

36- Temporary residents in India
are only chargeable under Schedule 2
after 6 Months' residence in any one
year-

37- Schedule 3. The Duties coming
under this Schedule are levied by
Ex Officio and Special Assessors and
therefore need not be here noticed.

38. Schedule 4. The same remarks
applies to this Schedule-

All

39. All persons whose Income is less than Rupees 200 per Annum- All men and Officers of Her Majesty's Armies and of the Police, European and Native, receiving less than the pay and allowances of a Captain of Infantry provided they are not in any Civil employ (the Police excepted)- All men and Officers of Her Majesty's or the Indian Navy or in the employment of Government in the Marine Department not above the rank of Lieutenant provided that such persons are bound or liable to serve on board Ship- All Public Officers in respect of such allowances as Sentage, Travelling and horse allowances- Contract allowances and the like- All ryots paying less than 500 Rupees annual assessment or holding lands of less annual value at a rack rent than 500 Rupees in respect only of the occupation of such lands- Persons occupying houses at rack Rent for habitation only, in respect of the proprietary right in or value of such houses- All Government property- The property of all Hindu and Mahomedan religious and charitable institutions sums deducted from Salaries or paid for insurances made either to secure a deferred annuity to the insurer or his wife or family, provided they do not exceed 1/6 of the Insurer's whole profits or income under any but Schedule 3.

Exemptions
Section CXVI.
Section CXXVII
Section CXXVIII
Section CXXIX
Section CXXX
Section CXXXI
G. O. 14th September 1860 R. D. No. 1604-
Section CXXVI
G. O. 31st August 1860 R. D. No. 1484-

40. The foregoing instructions seem sufficient for the guidance generally of your Assessors, but you will of course apply for instructions on any points where doubts may be entertained.

41. The next process is the "making"

"making" of the Assessment. In this duty you will perceive (Sections XXII and XXIII) that you may avail yourself of the aid of your Covenanted Subordinates and Deputy Collectors as well as (Section XIX) associate with yourself, from time to time, other persons, whether in the Service of Government or not. It is left to your discretion to take advantage of this permission or not according to circumstances. but speaking generally the Board think it will be found that the assistance of able and influential persons, not in Government Employ, should be sought in carrying out the Act. You will remark that such persons must take the Oath or affirmation of Secrecy, before acting.

42. You will keep a record of all your Proceedings (Section 35) and have the Returns and all other documents and records kept under Seal in a place of Security in your Office.

Composition.

Part V. 43. Compositions (Part V) can be arranged only by yourself, and assessments by Punchayets and the order of Government. It is not however desired that the latter mode of assessment should be resorted to, unless the people themselves generally express a desire for it.

Part XI 44. You will proceed to appoint Officers to collect the Tax and will give general notice of the Treasuries at which payments of the Tax may be made at the option of the payees.

Part XV 45. The collecting Officers may be the ordinary Village Servants, who are employed in the collection of the Land Revenue. In the larger towns a Salary Servant may be nominated if you think it desirable.

46. The collecting Officers must be furnished with duplicates of the assessments made and with printed forms of Receipts which might well be prepared with margins like Banker's Cheques. The Receipt should be simple and the form in the margin might be adopted.

No. 1
No. _____ 1865
Date. _____ Received from _____
Payer. _____ the sum of Rupees _____
on account of Income Tax
Sum Paid _____ Rupees _____
Collecting Officer

The

47. The Treasuries must of ne-
-cessity be those of the Talugs and
Doozoor- but it is only those persons who
do not pay to the collecting Officers who
need resort to them.

48. The duties are payable in
quarterly instalments, and it is not
intended at present to alter this arrange-
-ment- If however any other periods
will be preferable in your District you
will report them and give your reasons
for preferring them-

49- The fees payable for dis-
-traints, under Section 179 will be com-
-municated to you hereafter-

50- Recourse should be had
to the measures allowed by Section 180
only in case of fraud or contumacy- It
will be necessary that reasonable for-
-bearance should be shown at first in
regard to punctual payment of the first
instalment as well as the preparation
and submission of the first returns.

51. The Penalties prescribed
in Part XIX should be made as public
as possible- Offences of the kinds spe-
-cified in Sections 195- 196- 197- and 212

Should

should be promptly and severely
punished-

52. The above seem to the Board
the only points on which notice is
here required, and they request that
you will bring the Act into operation
without delay-

53. It is not intended that ad-
-ditional Deputy Collectors should be
appointed on account of the Income
Tax- You will appoint such ministe-
-rial servants as may be actually ne-
-cessary reporting your proceedings in
this respect to the Board, and not ex-
-ceeding the Establishments mentioned
in the order of Government dated 4th July 1866

Circulated on
the 23d July 1866-

No 1104-

I. D. Sim

Secretary-

1860 Department.

No. 1.

Enclosure in a letter from the Secretary to the Board of Revenue to the Secretary to Govt. N.W.P. dated 27th September 1860. No. 4503.

1860 Department.

No. 1.

Enclosure in a letter from the Secretary to the Board of Revenue to the Secretary to Government N.W.P. dated 27th September 1860. No. 4503.

R 2109/60.

Income Tax Circular to all Collectors.

14

Notification.

It is known to all that of late years the expenditure of Government has greatly increased with out any corresponding addition to its income. This increase of expenditure has arisen from various causes among which may be mentioned the outlay of large sums of money on public Works; also in encouraging the formation of Railways; in surveying the country; in educating the people; in maintaining a large Military Force and in various other measures having for their object the welfare and security of the people.

The Government have used every endeavour to avoid the necessity of resorting to further taxation. In every branch of the administration the utmost economy has been practised and every practicable reduction of expense has been or is about to be carried out. Moreover the Government have raised large loans and sought thus to save the people from taxation.

But this state of things cannot continue. A Government cannot go on borrowing year after year any more than a private individual can. If a ryot or trader went on borrowing in this way, his ultimate ruin would be the consequence and the result of such a policy on the part of Government would be that the people would in the end have to pay more than they could possibly afford.

The Government are very reluctant to impose fresh taxes but they are satisfied that if they

they do not do so, the debt will increase to such an extent that it will at last be impossible to carry on the administration; the assessment could not then be further reduced; Annicuts, tanks and roads would be neglected; and in short all improvements would be stopped.

Such a policy would be very bad economy indeed: It would be like a ryot starving his plough-ing cattle or withholding seed and manure from his land.

This being the case, the Government have anxiously considered how the money can be raised with the least pressure on the people and have decided on levying a Tax on Incomes, for the next five years, as the best mode of getting the required money:

This tax falls on all classes, except the poor. The Land Tax is paid only by the Ryot. The Salt duty falls nearly as heavily on the poor as on the rich; but an Income Tax falls on the rich of all classes and exactly in the proportion of their wealth. Excepting only the army, police, cultivating Ryots, Pa-godas and Mosques, as will be hereafter shown, the Income Tax will fall on all others. It will be paid by the Governor General and Vice Roy of India, the Governors of the several Presidencies, the Commanders in Chief; Members of Council; Judges; Collectors; and other Public servants whether Eu-ropean or Native.

Lastly after most anxious consideration Her Majesty's Government have declared their approval

approval of this measure and it is now the Law of the Land.

As it is probable that few people un-derstand the exact nature of this tax and that many have heard incorrect accounts of it. its true character is hereby explained.

The following persons are wholly exempt from the Income tax and therefore need not trouble themselves further about it.

1 All Soldiers, non-commissioned and com-missioned Officers, European and Native, whose pay and allowance are less than those of a Captain of Infantry.

2. All Sailors and Officers in Her Majesty's or the Indian Navy, European and Native, not above the rank of a Lieutenant.

3. All police Officers and peons, European and Native drawing less than the pay and allowance of a Capte of Infantry.

4. All cultivating ryots paying less than Rupees 100 annual assessment.

5 All persons whatever whose income, from whatever source derived, is less than Rupees 200 per annum.

6. The property of all Hindu and Maho-medan Religious and charitable institutions.

All other persons and income are liable to the tax. It does not signify whether the person is European or Native. whether he is

a

a Government servant or a private individual. if he is not included in the above exempted clasfses, he will have to pay the Tax.

The persons liable to the Tax are to pay in the following proportion Viz.

Those whose Incomes falls short of Rupees 500 per annum pay 2% on their income.

Those whose Incomes amount to or exceed Rupees 500 per annum pay 4% on the same.

The whole of the 2% Tax will be devoted to State purposes.

Of the 4% Tax 3% will be devoted to State purposes and 1% to public Works such as Roads, Bridges, Communicats &c.

The Tax will be discontinued after 5 years.

Such is the nature of the Tax and the people will perceive that there is nothing very strange or oppressive in it.

The working of the Law purports to be simple and free from difficulty.

The Collector and his Subordinates will be employed to carry out the Act. These Officers are conversant with the conditions of their Districts; are versed in business; are known to the people and feel an interest in them which no stranger professes. Therefore the Government have resolved that the new Act shall be carried out by these Officers and not by new or special ones strange to the Districts and people. entertained only for a few years. The Collector will be the Chief Superintending Officer, just as he is in regard to the Land Revenue, and all persons will have free access to him, if they have any grievance to represent, or require any information.

A General notice will first be issued informing those liable to the Tax that they must prepare and give in returns of their Income and Profits.

Then a special notice will be served on each person believed to be liable to the Tax, with the necessary Forms of Returns.

Every person liable must fill up and give or send these Returns to the Assessor, (who will be the Tahsildar) with a declaration of their truth.

If the Assessor considers the Return correct he accepts it, and calculates the Tax on it. If he considers it understated, he reports to the Collector what the Return ought to be. The Collector then decides and if he agrees with the Assessor he surcharges the maker of the return accordingly. Notice of this is then given to the party and if he pleases he may appear before the Collector and tender proof of the correctness of his return.

No one can be summoned or questioned about his return. or required to produce his private accounts or any evidence whatever. If he

he considers himself overcharged he may vo-
luntarily attend or produce his books or call Witnesses
to show that his own return was correct. but he
cannot be even required to do any of these things
Any person who has an income above 2,000
Rupees annually may, if he applies, make his
Returns direct to the Collector.

And if the people desire it, the Tax
may be assessed by means of a Punchayet. Every
Officer employed in carrying out the Act is sworn
to secrecy. the Returns may be made under sealed
covers. and all records will be safely kept by
the Collector.

Thus there will be neither inquisition
into nor divulgence of private affairs. Further, those who wish further precaution
to keep their incomes and profits secret may be assessed
under a number or letter, instead of by name.

The Tax will be collected in 4 Quarterly
instalments by the Village Officers who will have
lists of the sums payable signed by the Collector.
Those who wish it may pay into the Taluq Trea-
suries. Receipts will be given for all payment.

Severe penalties are attached to any
wilful misconduct on the part of the Collectors
Subordinates and they will be rigorously imposed.

On the other hand contumacious opposition
and intentional fraud on the part of the people will
be promptly and severely punished.

J. D. Sim

Secretary.

Revenue 1860 Depart.
Rec.d Oct.r for Sept.r
Prot. of T. No 2109

From
The Secretary to the
Board of Revenue.

To The Secretary to
Government
Revenue Depart.t

Dated 27th
Desp.d 27th } September 1860
Rec.d 27.
Ent.d

No 4204

No 1734. 28th Sept.r.

Submitting a Circular now
passing thro the Press) con=
=taining instructions regard
=ing the working of the Income
tax Act and a Notification
on the same subject for the
information of the people.

For order

Note an order

The Undersecretary & the Assistant
Circular - submitted & the Board
desire to see to be made as early
as - & Speech in Bengali as well
Viz a Speech a distinction -
in delay but as
to be expected
Will

Vg

Vdl

No 1734

Circulars & Notifications connected with
the Income Tax Act and Rules framed
thereunder for the information of the
people.

Sept.r 1860

No 503 & 504.

Sept.r