M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1775	Press Mis.
48-49	
Dated 3-10- 1860.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
3rd October 1860.

No. 48. Read the following letter from A. J. ARBUTHNOT, Esq., Director of Public Instruction, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Coonoor, 21st September 1860, No. 1,737 :—

SIR,

1. The Principal of the Medical College has brought to my notice that the Civil Auditor has stopped Income tax from the stipends of the Medical Apprentices prosecuting their studies in the Senior class of the 2d Department of the College, and also from the allowances of the Assistants to the Professors. These persons being all of the Military class, the Principal considers that, under Section 127 Act XXXII of 1860, they should be exempted from the payment of Income tax.

2. I concur with the Principal in thinking that the stipends of the Medical Apprentices and the salaries which the Assistants receive, either as Apothecaries or Dressers, are not liable to Income tax. It appears to me, however, that such portion of the salary of an Assistant to a Professor as is in excess of the salary attached to his rank in the Medical Subordinate Department and is given him as a remuneration for the duties performed by him at the College must fall under the operation of the Act.

3. With these remarks, I have the honor to submit the question for the decision of the Governor in Council.

No. 49. ORDER THEREON, 3rd October 1860, No. 1,775.

Referred to the Civil Auditor for Report. Mr. Arbuthnot ought to have submitted to Government the letter, or a copy of it, from the Principal of the Medical College. His attention will be called to the Order of Government in the Public Department of May 21st 1859, No. 801, as to the mode of conducting correspondence.

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

No. 1737.

Coonoor, 21*st September* 1860

From

A. J. ARBUTHNOT, Esq.,
Director of Public Instruction.

To

THE CHIEF SECRETARY TO GOVERNMENT,
Fort St. George.

Sir,

The Principal of the Medical College has brought to my notice that the Civil Auditor has stopped Income tax from the stipends of the Medical Apprentices prosecuting their studies in the Senior class of the 2d Department of the College, and also from the allowances of the Assistants to the Professors. These persons being all of the Military class, the Principal considers that, under Section CXXVII Act XXXII of 1860, they should be exempted from the payment of Income tax.

2. I concur with the Principal in thinking that the stipends of the Medical Apprentices and the salaries which the Assistants receive, either as Apothecaries or Dressers, are not liable to Income tax. It appears to me, however, that such portion of the salary of an Assistant to a Professor as is in excess of the salary attached to his rank in the Medical Subordinate Department and is given him as a remuneration for the duties performed by him at the College must fall under the operation of the Act.

3. With these remarks, I have the honor to submit the question for the decision of the Governor in Council.

Office of the Director of Public Instruction, 21*st September* 1860.

I have the honor to be,
Sir,
Your most obedient Servant,

A. J. Arbuthnot

Director of Public Instruction.

No. 1775. 1775

Referred to the Civil Auditor for Report. Mr Arbuthnot ought to have submitted to Govt the letter, or a copy of it, from the Principal of the Medical College. His attention will be called to the order of Govt in the Pub. Dept of May 21st /57 No. 801 as to the mode of conducting correspondence.

Fort St. Geo. 3rd October 1860.

3 Copies
Civil Auditor
Dirs. Pub. Instruction

Revenue
Fisheries
Transmitting Proceedings of Govt Dept. Ester
No. 2132
of Superintendent of
Printing & Public Stock
&
The Chief Secretary
to Government
Fort St. George

From

Dated 21 September 60
Rec'd 29th —
Encl. 1. No. 1737.
5 Spare
Copies. No. 504

From 22nd Oct. 60
No. 2468 in Rec. 13 Nov. No. 72120.
Submitting for the
decision of Government
whether Medical Ap-
prentices & the Assistants
of the Professors are liable
to pay Income tax.

From Civil Aud. 11 Oct. 60
No. 2250 - in Rec. 30 Oct. No. 1997

No. 1775. 3 Oct.

With an Order

148 & 49.

List