M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1923 — Press / ~~Mis.~~

348-349

Dated 20—10—1860.

Not to be folded or roughly handled

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

No. 348. Read the following letter from F. LUSHINGTON, Esq., Acting Accountant General, to J. D. BOURDILLON, Esq., Secretary to Government in the Revenue Department, Fort Saint George, dated 16th October 1860, No. 234:—

SIR,

1. With reference to my letter, No. 219, dated 9th instant, I have the honor to forward copy of extract from the Proceedings of the Government of India in the Financial Department, No. 9,933, dated 27th ultimo, received by me yesterday, in which that Government direct that the roceeds of the Income Tax collected in each Government shall be taken as the Revenue of each Government, and all charges for the assessment and levy of the tax incurred in each Government, shall be treated as the charges of each Government. The orders of Government therefore contained in paragraph 7 of their Resolution, No. 1,781, dated 4th instant, can therefore now be carried out, with the exception that the designation of the major account under which the Income, License and Tobacco taxes should be entered as subordinate accounts, should be "Sundry sources of Revenue," and not "Extra Revenue." The accouyt styled "Extra Revenue" is subordinate to "Sundry sources of Revenue," and is common to all sources of Revenue, viz., Land, Abkarry, Sea Customs, Sayer and Moturpha, being made up of all collections of those taxes which were not calculated upon at the time when the demand of those sources of Revenue was framed.

2. I request that I may be favored at an early date with the orders of Government, as it is very necessary that no time be lost in issuing the requisite instructions to Treasury Officers.

No. 349. ORDER THEREON, 20th October 1860, No. 1,923.

The Accountant General will act on the instructions contained in the Order of Government dated 4th October 1860, No. 1,781, paragraph 7, as to the exhibition in the accounts of the receipts from and charges on account of the Income Tax. The term extra Revenue occurred in that Order by inadvertence for sundry sources of Revenue, the latter is the proper head.

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

To Revenue Secretary Dept.

No. 9933

EXTRACT from the Proceedings of the Government of India, in the Financial Department, d. 27th September, 1860.

READ the following :—

Extract from a report from the Accountant General to the Government of India, No. 982, d. 20th September, 1860, on the subject of crediting the Income Tax in the Books of the several Accountants.

Para. 2. With the sanction of Government, however, I would propose directing them to credit the whole of the tax in their accounts as revenue of the respective Governments, with a view to restricting the consolidation directed in your letter, No. 6683 of 6th ultimo, to a separate annual return for the purposes contemplated in Sections CXCIII. and CXCIV. of the Income Tax Act. This arrangement will obviate transfer adjustment between the accounts of the subordinate Governments and the Government of India, and be more convenient for the purposes of the budget than the plan, originally proposed, of consolidating the accounts of the Income Tax in the books and regular Financial returns of this office.

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 27TH SEPTEMBER, 1860.

Resolution.

THE Governor General in Council approves of the plan now proposed by the Accountant General, and is pleased to sanction its adoption.

2. Under this plan, all charges for the assessment and levy of the tax will likewise be treated in the accounts of the respective Governments, as charges of those Governments.

COPY of the above resolution and of paragraph 2 of the Accountant General's report forwarded to the Accountant General to the Government of India, the Accountants General at Bombay and Madras, and the Accountants, Bengal North-Western Provinces, and the Punjab, for information and guidance.

Copy also forwarded to the Government of the North-Western Provinces, with reference to letter from that Government, No. 1115 *a*, dated the 4th instant, paragraph 29.

(A true Extract.)

C. Haughton

Secretary to the Government of India.

[Exd. J. P. Linton.]

True Copy
Munro Beadley
Ag 2d Asstt Secy
& Ke Revenue Secretary to Govt.

Rec 2290/60-

4th October 1860 — No 60-61
1s —— 234-235.

From Accountt General
30 Octr 1860 (No 2441 in Pro.
2d Novr No 2030.

No 348 & 349.

Revue 1860 Depte
Pro: of Govt for October.
No 2290.

From

The Actg: Accountt General

To

The Secretary to Govermt
Revenue Departt.

Dated 16
Recd 17 October 1860.
No 2784

No 1923. 20th Octr

With reference to the
Office letter of the 9th Instt
forwards copy of Extract from
the Proceedings of the Govt
of India directing that the
proceeds of the Income Tax
collected in each Presidency
shall be taken as the Revenue
of that Govt and all charges
incurred on accth of the Tax shall
be treated as the Charges of that Govt
With an Order

No 1923. 1923 repeated

The Accountant General will
act on the instructions contained in the
order of Government dated 4th October 1860
No 1781, para 7, as to the exhibition in the
Accounts of the receipts from and charges
on account of the Income Tax. The
term extra Revenue occurred in that
order by inadvertence for Sundry
Sources of Revenue, the latter is the
proper head.

Fort St George
20th Octr 1860.

3 Copies Accountant General's Office
12 " Board of Revenue