M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1924 Press ~~Mis.~~

350-351

Dated 20—10—1860.

Not to be folded or roughly handled

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

No. 350. Read the following Proceedings of the Madras Government in the Judicial Department, dated 15th October 1860, No. 1,335 :—

Communicating a Resolution of the Government of India observing that Section CXXVII of the Income Tax Act does not apply to Police Officers whose salaries are charged in Judicial Pay Bills, such as Thannadars, &c.

(Vide Judicial Proceedings, 15th October 1860, Nos. 102, 103.)

No. 351. ORDER THEREON, 20th October 1860, No. 1,924.

Ordered to be communicated to the Board of Revenue and the Income Tax Commissioners for information.

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

JUDICIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 18th September 1860, No. 9,434.

Read the following :—

No. 4,130, FOREIGN DEPARTMENT, FORT WILLIAM, the 14th September 1860.

Transferred to the Financial Department, for disposal.

No. 648-1289, GOVERNMENT OF THE PUNJAB, LAHORE, the 6th September 1860.

Forwards copy of a communication from the Civil Auditor, regarding liability of "Police Officers" to the Income Tax, and requests that the point referred to may be ruled authoritatively.

Copy of a letter, No. 606, *dated* 21*st August* 1860, *from the Civil Auditor, Punjab, to the Deputy Commissioner, Goordaspoor.*

I have the honor to acknowledge the receipt of your letter, No. 291, dated 18th instant, returning the pay bill of the Judicial Department of your district, for amended audit, and claiming exemption from the Income Tax in behalf of your "Police Officers," with reference to Section CXXVII of Act XXXII of 1860.

2. In reply, I beg to state that the Section referred to exempts "Officers, Non-Commissioned Officers and Privates," of all Military and Police Forces, within a certain limit of allowances, from the operation of the Act; but, as the employées whose salaries are charged in your Judicial pay bill, are not understood to fall under the category of persons exempted, it is herewith returned unaltered.

3. A copy of this letter will be this day forwarded for the Orders of Government.

No. 607.

Copy forwarded, for information, and with a request to be favored with the orders of His Honor on the interpretation of Section CXXVII of Act XXXII of 1860, herein contained. Mr. Fendall is the only Officer who has claimed exemption in behalf of his Police Officers.

FINANCIAL DEPARTMENT, FORT WILLIAM, the 18th September 1860.

RESOLUTION.

The Governor General in Council agrees with the Civil Auditor, Punjab, in thinking that Section CXXVII of the Income Tax Act does not apply to Police Officers whose salaries are charged in Judicial pay bills, such as Thannadars, &c.

2. It appears clear from the wording of the Section in which "Officers, Non-Commissioned Officers and Privates" only are spoken of, that it is intended to extend to no other Forces than organized Battalions.

Ordered, that a copy of the above resolution be forwarded to the Foreign Department, for communication to the Government of the Punjab, and that the original paper received from that Department be returned.

Ordered, also, that a copy of the above resolution be forwarded to the Home Department, and to the Governments,* Administrations,† and Auditors,‡ noted in the margin, for information and guidance.

* Governments of Bengal, North Western Provinces, Madras and Bombay.
† Chief Commissioner of Oude; Commissioners of Pegu, Tenasserim Provinces, Nagpore, and Resident at Hyderabad.
‡ Civil Auditors, Fort William, North Western Provinces, Madras, Punjab, and Bombay.

(A true Extract.)

(Signed) C. HUGH LUSHINGTON,
Secy. to the Government of India.

ORDER THEREON, 15th October 1860, No. 1,335.

Communicated to the Inspector General of Police, and the Magistrates of the Krishna and Godavari Districts, and of Ganjam and Vizagapatam.

(True Extract.)

Chief Secretary.

To the Inspector General of Police.
" Magistrate of
" Revenue Department.

Exd. F. Cartledge.

Revenue 1860 Sept.
Pro: of Govt for October -

No 2305

Proceedings of the
Madras Govt in the
Judicial Depart

Dated 15 }
Recd 18 } October 1860.
No 1335.

Communicating a Reso:
lution of the Govt of India
observing that Section XXVII
of the Income Tax Act
does not apply to Police
Officers whose Salaries
are charged in Judl Pay
Bills, such as Thanna:
dars &c.

No 1924

Ordered to be communi-
cated to the Board of Revenue and the
Income Tax Commissioners for
information

Fort St Geo.
20 October 1860 } C J Mills

3 Copies

Cir 28

Board of Revenue
1 " Income tax Commissioners } with Rec. I.D.
1 " —— do- Special Commissioners } No 1335.

No 353 & 357

Further Proc 1st Nov 1860
No 11-12

No 1924 - 20 October

With an order