M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1935 Press ~~Mis.~~

372-373

Dated 23 — 10 — 1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
23rd October 1860.

No. 372. Read the following letter from ARTHUR HALL, Esq., President to the Income Tax Commission, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Madras, 20th October 1860, No. 14:—

SIR,

1. Adverting to the case of Houses of business (not being Companies described in Act XXXII of 1860) having their Head Offices at Madras or elsewhere, but carrying on branch concerns in the interior, either under Managers or Partners, I have the honor to request that Government will be pleased to direct the Board of Revenue to instruct Collectors of Districts where such branch business is carried on, to be satisfied with an intimation in writing from the parties in charge of these branch concerns, that the Income Tax on their profits, &c., &c., will be paid at the Head Office in India; such intimation being verified by the Collector by a reference to the place where such Head Office may be.

2. The subject was discussed at a Meeting of the Commissioners held on the 17th instant, when no provision in the Act could be found to meet the case. It was therefore resolved to solicit the Order of Government in view to a uniform course being followed in regard to the Assessment of the Income Tax, on such Firms or Houses of business.

3. It is not intended that such branch Houses or concerns may not make separate returns when such a course is preferred, but the desire of the Commissioners is that there should be an option given to include them for assessment with those of the Head Office, when it is found more convenient.

No. 373. ORDER THEREON, 23rd October 1860, No. 1,935.

Ordered to be communicated to the Board of Revenue in order to instructions being issued to Collectors to the effect stated in this letter.

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

Rev. 1860 Depart.
Pros: of Govt. for October.
№ 2323

From

A. Hall Esqr.
President to the Income
Tax Commission

To

J. D. Bourdillon Esqr.
Secy to Govt. Rev. Depart.

Dated 20 } October 1860
Received 20 } №1935. 26 Oct.
№ 14

With one Order

Adverting to the Case of Houses of Business not being Companies described in Act XXXII of 1860 having their Head Offices at Madras or elsewhere but Carrying on Branch Concerns in the Interior, either by Managers or Partners, requests that the Board of Revenue be directed to instruct Collectors of Districts to be satisfied with an intimation from the Partners in charge stating that the Income Tax will be paid at the Head Office in India, if they wish that such should be done.

№ 1935.

Ordered to be communicated to the Board of Revenue in order to instructions being issued to Collectors to the effect stated in this Letter.

Fort St. Geo.
23d October 1860.

12 Copies to Bd of Rev. Rep. 26
13 -- St. In. Tax Com.rs
3 -- Spl. Com.rs &c

№ 372 & 373.

Rec.d 26th October R. 23