M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1980 Press ~~Mis.~~

452 453

Dated 29—10— 1860.

Not to be folded or roughly handled

No. 452. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 8th October, 1860, No. 10,226 :—

From H. BELL, Esq., Under Secretary to the Government of Bengal, to the Secretary to the Government of India, Financial Department, No. 2,625, dated Fort William, 22nd September, 1860.

SIR,

In forwarding the accompanying copy of a letter* from the Officiating Civil Auditor, I am directed to state that in the Lieutenant Governor's opinion, the allowances therein referred to are of the nature of income not of travelling allowance. But as the question is a general one, the Lieutenant Governor considers it right to submit it for the consideration and orders of the Government of India.

Revenue.
Income Tax.
* *No. 2,948, dated the 7th instant.*

From H. D. SANDEMAN, Esq., Officiating Civil Auditor, Fort William, to W. S. SETON-KARR, Esq., Officiating Secretary to the Government of Bengal, No. 2,948, dated 7th August 1860.

SIR,

I have the honor to request the favor of your informing me at your early convenience whether, in the opinion of His Honor the Lieutenant Governor of Bengal, the allowances noted in the margin passed to Medical Officers in charge of Dispensaries, are to be regarded as travelling allowances, or as income taxable under Act XXXII of 1860.

Civil Assistant Surgeon	Rs.	30 0 0
Sub-Assistant Surgeon	„	20 0 0
Native Doctor...	„	10 0 0

FINANCIAL DEPARTMENT, FORT WILLIAM, 8th October, 1860.

Resolution.

The Governor General in Council agrees with His Honor the Lieutenant Governor of Bengal in thinking that the allowances† referred to in the letter from the Civil Auditor, No. 2,948, dated the 7th August last, are of the nature of income, and not of travelling allowance.

† *Allowance to Civil Assistant Surgeon*	Rs.	30
To Sub-Assistant	*do.*	„	20
To Native	*do.*	„	10

Ordered, that a copy of the above be sent to the Government of Bengal for information with refeence to its Secretary's letter, No. 2,625, dated the 22nd ultimo.

Ordered, also, that a copy of the above be sent to the Department,‡ Governments§ and Officers|| noted in margin, for information and guidance.

‡ *Foreign Department.*
§ *Governments of Madras, Bombay, N. W. Provinces, and Punjab.*
|| *Civil Auditors, Fort William, Madras, Bombay, N. W. Provinces, and Punjab.*

(A true Extract.)
(Signed) C. H. LUSHINGTON,
Secretary to the Government of India.

No. 453. ORDER THEREON, 29th October 1860, No. 1,980.

Ordered to be communicated to the Board of Revenue and to the Income Tax Cmmissioners.

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

No. 10226

EXTRACT from the Proceedings of the Government of India, in the Financial Department, d. 8th October, 1860.

From H. BELL, ESQ., Under Secretary to the Government of Bengal, to the Secretary to the Government of India, Financial Department, No. 2625, d., Fort William, 22nd September, 1860.

SIR,

Revenue.
Income Tax.

IN forwarding the accompanying copy of a letter* from the Officiating Civil Auditor, I am directed to state that in the Lieutenant Governor's opinion, the allowances therein referred to are of the nature of income not of travelling allowance. But as the question is a general one, the Lieutenant Governor considers it right to submit it for the consideration and orders of the Government of India.

* No. 2948, dated the 7th instant.

From H. D. SANDEMAN, ESQ., Officiating Civil Auditor, Fort William, to W. S. SETON-KARR, ESQ., Officiating Secretary to the Government of Bengal, No. 2948, d. 7th August, 1860.

SIR,

I HAVE the honor to request the favor of your informing me at your early convenience whether, in the opinion of His Honor the Lieutenant Governor of Bengal, the allowances noted in the margin, passed to Medical Officers in charge of Dispensaries, are to be regarded as travelling allowances, or as income taxable under Act XXXII. of 1860.

Civil Assistant Surgeon	30	0	0
Sub-Assistant Surgeon	20	0	0
Native Doctor ..	10	0	0

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 8TH OCTOBER, 1860.

Resolution.

THE Governor General in Council agrees with His Honor the Lieutenant Governor of Bengal in thinking that the allowances† referred to in the letter from the Civil Auditor, No. 2948, dated the 7th August last, are of the nature of income, and not of travelling allowance.

† Allowance to Civil Assistant Surgeon Rs. 30
To Sub-Assistant Do. ,, 20
To Native Do. ,, 10

ORDERED, that a copy of the above be sent to the Government of Bengal for information, with reference to its Secretary's letter, No. 2625, dated the 22nd ultimo.

Ordered, also, that a copy of the above be sent to the Department,‡ Governments§ and officers‖ noted in the margin, for information and guidance.

‡ Foreign Department.
§ Governments of Madras, Bombay, N. W. Provinces, and Punjab.
‖ Civil Auditors, Fort William, Madras, Bombay, N. W. Provinces, and Punjab.

(A true Extract)

Secretary to the Government of India.

[Exd. J. P. Linton.]

Revenue 1860 Dispatch
Pro: of Govt for Octr.
No. 2356.

From the Secty. to
Govt. of India

Dated 8th
Recd 23rd } Octr. 1860.

No. 10226.

Forwarding for information and guidance a Resolution stating that certain allowances allowed to Medl. Officers in charge of Dispensaries are to be regarded as income taxable but not as travelling allowance

No. 1980. 29th October
With an order

No. 1980
Ordered to be communicated to the Board of Revenue and to the Income Tax Commissioners.

Fort St. Geo.
29 October 1860.

12 Copies Board of Revenue
13 " President of the Income Tax Commr.
3 " Special Commissioner of do.

Communicated

Dispatch 30

No. 452 & 453.