M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1985 Press Mis.

462-463

Dated 29-10-1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
29th October 1860.

No. 462. 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, 24th October 1860, No. 18:—

SIR,

1. In passing my Contingent Bill for the Honorarium Fees paid under paragraph 4, of the instructions of the Governor General, to the non-Official Commissioners, for their attendance at meetings of the Board held last month, the Civil Auditor has deducted Income Tax, but as it appears to me that such fees are not liable to be charged, I have the honor to request, that you will submit the point for the orders of Government.

2. Accompanying I beg to send copy of a letter, dated 20th instant, from the Civil Auditor on the subject.

No. 463. ORDER THEREON, 29th October 1860, No. 1,985.

Mr. Hall does not mention any provision of the Act which exempts the fees in question and the Government are not aware of any. They appear to be certainly liable, as Mr. Balmain, says, under Schedule 4, Rule 3 in Clause 100 provides, indeed, that the Tax on fees shall be levied on the amount received in the previous year. But that provision evidently refers to fees uncertain in amount and received from private persons in numerous small sums; it does not apply to the present case, where the fees, so called, are in reality salary in a peculiar form.

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

Fixed Dep.

Fort Saint George
Civil Audit Office
20th October 1860.

No. 1220.

From,

W. Balmain Esqre
Offg. Civil Auditor.

To,

A. Hall Esqre
President of the Income Tax
Commission.

Sir,

In reply to your letter No. 113 of October 19th, I have the honor to state, that the fees in question are taxed as coming under Schedule L, as explained in part X of the Act; and under the authority granted to the Ex-Officio Assessor by Section XXVII.

I have the honor to be
Sir,
Your most obedt Servt
(Signed) W. Balmain
Offg. Civil Auditor

(True Copy)

Arthur Hall
President to the
Income Tax Commission

Enclosure in a letter
from.

The President
to the Income Tax
Commission

To.-

The Secretary to Govt
Revenue Dept.

Dated 24 October 1860

No. 18

R 2368/60.

Copy of a letter from
the Civil Auditor
regarding Income Tax
on Honorariums Fees
paid to Non-Official
Commissioners.-

Rev: 1860 Dept.
Proc: of Govt for October
No: 2368

From,

Arthur Hall Esqre
President to the Income
Tax Commission

To

J. D. Bourdillon Esqre
Secy to Govt Rev. Deptt

Dated 24th }
Received 24 } October 1860

No: 1985. No 18 29th October

Enclo. one

States that the Civil
Audr has deducted Income
Tax on the Contingent Bill
for the Honorarium Fees
paid to non-Official Comrs
but as it appears that such
Fees are not liable to be charged,
requests to submit the point
for the orders of Govt.

No 462 & 463.

Mr Hall order

No: 1985

Mr Hall does not mention any provision of the Act which exempts the fees in question, and the Govt are not aware of any which appear to be certainly liable, as Mr Balmain says, under Section 4: Rule 3 in Clause 2 providing indeed, that the tax on fees shall be levied on the amount received in the previous year. But that provision evidently refers to fees uncertain in amount and received from private persons in numerous small sums: it does not apply to the present case, where the fees, as called, are in reality salary in a peculiar form.

Fort St. Geo
29 October 1860

13 Copies Pd. of this Proceedings Income Comrs
3 " Forwarded Commissioner of Stamps
3 " Civil Auditor

Dispd 30