M.R.O. 14—10,000—21-6-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1997 Press ~~Mis.~~

487-488

Dated 30-10-1869.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 30th October 1860.

No. 487. Read the following letter from W. BALMAIN, Esq., Officiating Civil Auditor, to T. PYCROFT, Esq., Chief Secretary to Government, dated Madras, 11th October 1860, No. 1,174:—

SIR,

1. As required in the Proceedings of Government No. 1,775 of October 3rd, I have the honor to report as follows:—

2. The Medical College is a Civil Institution (at least this appears to be its present character) and though the Assistant Professors are Military men yet I am of opinion that they are to be considered as in Civil employ and as such liable to tax on the whole of their salary (whether Civil or Military) drawn in the Civil Department. Superior Medical Officers are thus taxed.

3. In regard to the Medical Apprentices, they are attached to and do duty in the Military Department before their entry into and after they leave the College, and though their stipends are drawn in the Civil Department they can hardly be said to be in Civil employ. They may be considered as Military men sent to a Civil College for the purpose of being educated, drawing for convenience, their pay through the head of the College. They should, I think, be exempted.

No. 488. ORDER THEREON, 30th October 1860, No. 1,997.

1. Communicated to the Director of Public Instruction with reference to his letter of the 21st September, No. 1,737.

2. The Government consider the Civil Auditor's exposition to be correct, and accordingly direct that it shall be adopted as the rule.

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

R. 3rd October /60 No 48-49

Genl.

1260 Despatch

(L) Prog. for 1 for ditto

No 225

From

The Offg Civil Auditor

To

The Secretary to Govt

Dated 2
Received 13 } October 1860.

Do

No 1174.

No 1997. 30 October

Do

Sets forward his views as to the Medical Apprentices & Apoth. Profession liability to Income Tax

For orders

Withdrawn under

No 487 & 488.

18 October, Rec'd

I have the Govt. direction to request I am directed to transmit herewith

No 1997.

Communicated to the Director of Public Instruction with reference to his letter of the 21st Sept. No 1937.

2. The Govt. consider the Civil Auditor's exposition to be correct, and accordingly direct that it shall be adopted as the rule.

Fort St. Geo. 30 Octr 1860.

4 Copies
To The Dr of Pub. Instn Disp. 31
3 " Civil Audr
17 " Bd of Revenue
13 " President Income Tax Comrs
3 " Special Commrs
} for info.