M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2018 Press ~~Mis.~~

11—12

Dated 1—11— 1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 1st November 1860.

No. 11. Read the following Proceedings of the Madras Government in the Judicial Department, dated 25th October 1860, No. 1,382 :—

Read the following :—

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 28th September 1860, *No.* 9,837.

READ the following :—

EXTRACT from the Proceedings of the Government of India, in the Home Department, (Revenue) No. 2,113, *under date the 22nd September* 1860.

READ again the papers recorded in the proceedings of the date noted in the margin,* containing the ruling of Government in this Department, that all officers of Civil Police are exempted from the operation of the Income Tax, but that Jail Darogahs are not.

* R. T. S, 27th August, 1860, Nos. 25 and 26.

Read Extract from the Proceedings in the Financial Department, No. 9,430, dated the 18th instant, ruling that Police officers whose salaries are charged in Judicial pay bills, such as Thannadars, &c., are not exempted from the Income Tax; the exemption under Section 127 of Act XXXII of 1860 extending only to organized Police Battalions.

The ruling in this Department of the 27th August having been communicated to all the local Governments and Administrations.

ORDERED, that a copy of the papers recorded on the 27th ultimo, together with the initial notes and the opinion by the Advocate General, be forwarded to the Financial Department, for information and for a further consideration of the question with a view to uniformity

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 28TH SEPTEMBER, 1860.

Resolution.

As the orders passed in the Home Department, under date the 27th ultimo, were based on the opinion of the Advocate General, His Excellency the Governor General in Council resolves, that the ruling of Government, in the Financial Department, dated the 18th instant, be cancelled.

ORDERED, that a copy of the above be forwarded to the Home Department, for information; and that the original papers received therefrom be returned.

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

* Governments of Bengal, North Western Provinces, Madras, Bombay, and Punjab.
† 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,
Secretary to the Government of India.

Communicated to the Inspectors General of Police and Jails.
(True Extract.)
(Signed) T. PYCROFT,
Chief Secretary.

No. 12. ORDER THEREON, 1st November 1860, No. 2,018.

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

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

20 [illegible] 1860 [illegible] 561

Revenue 1860 Separate
Procs of Govt for Law

№ 2386

Proceedings of the Madras
Govt in the Judicial Dept

Dated 25 } October 1860
Rec'd 26 }

Communicating a Resolution of the Govt of India cancelling their ruling of 18 Sept 1860 that Police Officers whose salaries are entered in Mil pay bills, such as Shanadars &c, are not exempted from the Income Tax

№ 11812

№ 2018. 1st Nov

Withdrawn

№ 2018 Letter
Read & to be com
municated to the Board
of Revenue and the Income
Tax Commissioners for in
formation

Fort St Geo.
1st November 1860

12 Copies Board of Revenue
13 " President of the Income Tax Commr
3 " Special Comrs of &c &c