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M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2294	Press / ~~Mis.~~
16-17	
Dated 3 12 1860.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 3rd December 1860.

No. 16. Read the following letter from ARTHUR HALL, Esq., President to the Income Tax Commission, to J. D. SIM, Esq., Officiating Secretary to Government, Revenue Department, dated Madras, 17th November 1860, No. 23 :—

SIR,

1. I have the honor by desire of the Commissioners, to request that they may be informed, whether, in the opinion of Government, the amount of Assessment (on houses) paid for the Municipal purposes under Act XXVI of 1856, can be deducted from the Rental of such houses before the Income Tax is imposed, under Act XXXII of 1860.

2. Clause 1, Rule 6, Part VII of the Act provides that Land Revenue paid to Government, and rent paid to a superior landlord, may be deducted from the rent and profits, before the Income Tax is charged.

3. As however the Commissioners feel doubtful whether Municipal Assessment may or may not be allowed, as deduction from the Rental on which the Income Tax is charged and as the question is one of public interest, they are desirous of being favored with instructions on the point.

4. The Commissioners made a reference some time back to the President of the Income Tax Commission at Calcutta, in view to ascertain what practice obtained there, but they have not received any reply.

No. 17. ORDER THEREON, 3rd December 1860, No. 2,294.

Ordered to be recorded with reference to the subsequent letter from the President dated 21st November, No. 25.

(Signed) J. D. SIM,
Acting Secretary to Government.

3rd Dec. 1860 No 18-19.

Rec. 1860 Department
Pro. of Govt. Fyr. 2d Ser.
No. 615

From
Arthur Hallett Esq.
President to the Income
Tax Commission

To
T. D. Simms Esq.
Offg Secy to Commrs
Revenue Department

Dated 17th November 18..
Recd 17th " " No. 23.

Requests to be informed
whether in the opinion of Govern-
ment the payment of Assessment
on houses paid for Municipal
purposes under Act XXII of 1856
can be deducted from the
Rental of such houses before
the Income Tax is imposed
under Act XXII of 1860.

No. 7794 - 3rd December

Nos 16 + 17.

Wilkinson order

Ex. 22nd Nov. P. 26

No. 2294

Ordered to be record
with reference to the subse
quent letter from the Pres
dent dated 21 November
No 25.

T. D. S.

Fort St. Geo.
3rd Dec. 1860.