M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2331 Press
~~Mis.~~

91-92

Dated 7 — 12 — 1860.

Not to be folded or roughly handled

No. 91. Read the following Endorsement from the Under Secretary to the Government of India, Home Department, dated 16th October 1860, No. 2,319:—

Read the following letter from the Secretary to the Government of Fort Saint George.

Submitting letters from the Civil Fund and Adjutant General of the Army requesting respectively that the Civil Fund and the Mount Cantonment Soldiers' and Widows' Fund, may be exempted fromthe operations of the Income Tax Act. (Here enter 4th October 1860, No. 1,793.)

No. 10,971.

FORT WILLIAM,

FINANCIAL DEPARTMENT,

The 27th October 1860.

1. The Governor General in Council considers that under the terms of Section 133 of the Income Tax Act, the Madras Civil Fund, and the Mount Cantonment Soldiers' and Widows' Fund, are both exempt from the operation of the Tax.

2. Copy forwarded to the Home Department, with reference to the Endorsement No. 2,319, dated 16th instant, for communication to the Madras Government, and original paper returned.

3 Copy published in the Calcutta Gazette for general information.

By order of the Governor General in Council.

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

No. 2,618.

Forwarded for information to the Government of Fort Saint George, original enclosure Nos. 2 to 4 returned as requested.

By Order.

(Signed) H. U. BROWNE,
Under Secretary to the Government of India.

HOME DEPARTMENT,
The 21st November 1860.

Forwarded to the Financial Department for consideration and orders.

By Order.

(Signed) H. U. BROWNE,
Under Secretary to the Government of India.

No. 92. ORDER THEREON, 7th December 1860, No. 2,331.

Ordered that the foregoing Resolution of the Government of India be communicated to the Secretary, Civil Fund, and Adjutant General of the Army, with reference to their letters, dated respectively 14th September, No. 286 and 19th September, No. 869.

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

REVENUE DEPARTMENT.
FORT SAINT GEORGE,
4th October 1860.

No. 1,793.

From

J. D. BOURDILLON, Esq.,
Secretary to the Government of Fort Saint George,

To

W. GREY, Esq.,
Secretary to the Government of India.

SIR,

1. With reference to my letter of the 6th ultimo, No. 1,531, I am directed by the Honorable the Governor in Council to forward the accompanying letters from the Secretary to the Civil Fund and from the Adjutant General of the Army requesting respectively that the Civil Fund, and the Mount Cantonment Soldiers' and Widows' Fund, may be exempted from the operation of the Income tax under Clause 133 of the Act.

From the Secretary to the Civil Fund, 14*th September* 1860.
" *the Adjutant General of the Army,* 19*th* " "

2. The grounds of the application in both cases are that the funds are purely of a charitable nature; and as such they appear to this Government to be entitled to consideration. They are therefore of opinion that the funds in question are within the intention of the Clause quoted, but uniformity of practice being very desirable, they think it best to request the orders of the Government of India on the case.

I have the honor to be,
Sir,
Your most obedient Servant,

J. D. Bourdillon

Secretary to Government.

No. 10971
Fort William
Financial Department
the 27th October 1860

The Governor General in Council considers that under the terms of Section 133 of the Income Tax Act the Madras Civil Fund and the Mount Cantonment Soldiers and Widows Fund, are both exempt from the operation of the Tax -

Exd. Wm. Thomas.

Copy

Copy forwarded to the Home Department, with reference to the Endorsement No 2319 dated 16th Instant, for communication to the Madras Government, and original papers returned -

Copy published in the Calcutta Gazette for general information -

By Order of the Governor General in Council -

Secy to the Govt of India

No 2618

Forwarded for information to the Govt. of Fort St. George. Orig Encln Nos 2 to 4 returned as requested

By Order &c

Home Department.

H Waterfield

Under Secy to the Govt of Ins

The 21st Nov: 1860

Home 1860 Dept.
[illegible]

From the Secretary
to the Govt. of Fort
St. George

D/14 Oct.
R/ 11th Oct.
sent back from the Civil Dept.
on 3rd Nov. No. 1793

With 4 Encls.
(2 to 4 to be returned)
for orders
Subm. letters from
the Civil Fund & Ad-
-jutant Genl. of the
Army requesting
respectively that the
Civil Fund & the
Mount Cantonment
Soldiers & Widows'
Fund, may be ex-
-empted from the
operations of the
Income tax Act.

13/10

No. 2249.
Forwarded to the Financial Dept. for
consideration and orders.
By order
Home Dept.
the 16th Octr.
1860

J. W. Horne
Under Secy. to the Govt. of
India.

Pro. 6th September /60. No. 2690.

1 - Q. 1st - 1860. 1. 56. 65.

Revenue 1860 Dept.

Pro: of Govt for December.

No. 2728

From the Under Sect.

to the Govt of India

Dated 21st November /60

Rec'd 27

Except the Madras Civil Fund and the Mount Cantonment Soldiers' & Widows' Fund from the Income Tax.

No. 7331. 7th December

With an order

No. 2331

Ordered that the foregoing Resolution of the Govt of India be communicated to the Secretary, Civil Fund, and Adjutant General of the Army, with reference to their letters dated respectively 11th Septr. No. 256 and 17 Septr. 1860.

Fort St. Geo. 7 Nov. 1860.

1 Copy
Secy Civil Fund Dis. 28
1 " Dept Genl V
12 Bd of Revenue V
13 Presidency Comm. V
3 Special Comm. V
3 Accts Genl V
3 Civil Audr V

E. J. Lee

J. A. L.

45 12