M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2472	Press ~~Mis.~~
371-372	
Dated 21—12—1860.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 21*st December* 1860.

No. 371. Read the following Proceedings of the Madras Government in the Military Department, 3rd December 1860.

Read the following letter from Lieutenant-Colonel T. McGOUN, Military Auditor General, to Colonel H. MARSHALL, Secretary to Government, Military Department, dated 1st December 1860, D.

SIR,

With reference to the annexed copy of a letter from the Secretary to the Government of India to the address of the Governor of the Straits Settlements, I have the honor to request you will refer for the instructions of the Honorable the Governor in Council as to whether the Income Tax bill is applicable to Military and other Officers of this Presidency serving in the Straits; the reference has been deemed necessary as the Paymaster Presidency has applied to this Office for information on the subject.

No. 1,663 *of the* 8*th August* 1860.

From W. GREY, Esq., Secretary to the Government of India, Home Department, to Colonel O. CAVENAGH, Governor of the Straits Settlements, dated Fort William, 8th August 1860, No. 1,663.

SIR,

I am directed to convey to you the desire of the Governor General in Council, that until further orders, no steps be taken towards bringing Act XXXII of 1860 into operation, in any part of the Straits Settlements.

Forwarded for information of Officer Commanding Penang.

Referred to the Revenue Department.

(Signed) H. MARSHALL, Colonel.
Secretary to Government.

No. 372. ORDER THEREON, 21st December 1860, No. 2,472.

1. The Government observe that although the operation of the Income Tax is postponed in the Straits, it is so only as regards income derived from property, &c., there possessed. An Indian Officer at the Straits is in just the same position as an Indian Officer in Hyderabad, Travancore and other foreign States, and is clearly liable for pay, &c., drawn from Indian revenues.

2. Ordered that the above decision be communicated through the Military Department for the information and guidance of the Military Auditor General.

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

any part of the Straits Settlement.

apared Octr 1860

(Signed) W. Grey
Secy to the Govt of India

(True Copy)
(Signed) J. Burn Captain
Secy to the Governor

(True Copy of Copy)
(Signed) J. B. Hueber Captain
Staff Officer Straits

(True Copy)
(Signed) D. Babington Lieut Col
Comng 22nd Regt N. I.

(True Copy)
(Signed) J. McGowan Lieut Col
Military Auditor Genl

Ordered thereon 3rd December 1860
Referred to the Revenue
Department.

(Signed) H. Marshall Col
Secy to Government

To
The Revenue Department.

No 2472

Proceedings of the Madras Government under date the 21st December 1860.

Read the following Pro: of the Madras Govt in the Military Department.

Refer a letter from the Military Auditor Genl enquiring whether the Income Tax act is applicable to Military and other Officers of this Presidency serving in the Straits.

(Here enter 3d December 1860 No)

Pl. The Govt dream that although the Operation of the Income tax is postponed in the Straits, it is so only as regards Income derived from property &c Income, then possessed, An Indian Officer at the Straits is in just the same position as an Indian Officer in Hyderabad, Savanore Either Foreign States and is clearly liable for pay & drawn from Indian Revenues.

I- Orderd that the above decision be Communicated through the Milty dept for the information & Guidance of the Milty Auditor Genl.

J. A. L.

7 Copies to the Milty Dept 7 Do to Pay Genl

Copy of Proceedings of the Madras Govt Military Department Dated 3d December 1860 No 2472.

Refer a letter from the Military Auditor Genl enquiring whether the Income Tax act is applicable to Military and other Officers of this Presidency serving in the Straits.

Note- The operation of the Income Tax Act is postponed in the Straits- but this is only as regards Income derived from property &c Income, then possessed. An Indian Officer at the Straits is in just the same position as an Indian Officer in Hyderabad, Savanore Either Foreign States and is clearly liable for pay & drawn from Indian Revenues.

Quite so in my opinion Ellt Pollock

I doubt this being necessary Ellt Pollock

No 3/11.

C. S. Dec 11th 1860.

No 2472. 21st December

Income Tax Applicable to Officers serving in the Straits &c

Revenue 1860 Deptt.
Pro: of Govt for Decr.

No 2472.

Pro: of the Madras Govt
D/ 21st Decr/60

From Military Dept 26th March/61
No 783. in Pro: 18th April No 871.

On the question whether Income Tax act is applicable to Officers of this Presidency serving in the Straits-

No 371 & 372