M.R.O. 14—10,000—21-4-32.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2478	Press Mis.
383.384	
Dated 22—12— 1860.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
22nd December 1860.

No. 383. Read the following Endorsement from the Secretary to the Government of India on a letter from the Secretary to the Government of Fort Saint George, dated 9th November 1860, No. 2,095, enquiring whether Superannuation Pensions are to be assessed under Section XXVII or XXVI of Act XXXII of 1860 :—

FORT WILLIAM, FINANCIAL DEPARTMENT, *23rd November* 1860, *No.* 11,671.

1. The view taken by the Civil Auditor, Madras, as stated above, appears to the Honorable the President in Council to be correct. He is accordingly pleased to direct that Superannuation Pensions be assessed by the Civil Auditor under Section 27 of Act XXXII of 1860.

2. Ordered, that a copy of the above be forwarded to the Government of Madras, for information and guidance, in reply to its letter.

3. Ordered also, that a copy be published in the Calcutta Gazette for general information and guidance.

By order of the Honorable the President in Council.

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

No. 384. ORDER THEREON, 22nd December 1860, No. 2,478.

Ordered to be communicated to the Civil Auditor with reference to paragraph 4 of the Order of Government dated 9th November 1860, No. 2,094, Revenue Department.

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

N° 2095. Fort St George
9th November 1860.

From I D Pourdillon Esqre
Secy to the Govt of Fort St George

To The Secy to the Govt of India
in the Fin' Deptt

Sir, I am directed by the Honble the Governor in Council to submit for the decision of the Government of India, a doubt which has occurred as to the meaning of the "Pensions payable to persons not in Government employment" referred to by the Advocate General in the penultimate paragraph of the Resolution of the Supreme Government dated 11th October 1860, N° 87, Financial Department.

2 The Civil Auditor at Madras supposes that he is authorized by that Resolution, to assess income tax on Pensions to persons who have been in Government employ and proposes that Treasury Officers should be directed to assess all pensions except Superannuation.

3 This Government hesitate to take such a liberty with the Advocate General's language; but taken in its literal sense it would include scarcely any pensions at all. I am directed therefore to ask whether Superannuation Pensions are to be assessed under Section XXVII or XXVI of act XXXII of 1860.

Fort Saint George
9th Nov. 1860

I have &c
I D Pourdillon
Secy to Govt

No 11671

Fort William
Financial Department
The 25 Nov. 1860.

The view taken by the Civil Auditor, Madras, as stated above, appears to the Hon'ble the President in Council to be correct. He is accordingly pleased to direct that Superannuation Pensions be assessed by the Civil Auditors under section 27 of act 32 of 1860.—

Ordered, that a copy of the above be forwarded to the Government of Madras, for information and guidance, in reply to its letter.

Ordered also, that a copy be published in the Calcutta Gazette, for general information and guidance.—

By order of the Hon'ble the President in C

Secy to the Govt of India

Rg 9th November 1860 No 159-160
" " No 161

Revenue 1860 Dept.
Pro: of Govt for Dec.

No 2884.

From the Secretary to
the Govt of India -

Dated 23d November 186
Rec. 10th December -

Direct that Superannuation Pensions be assessed by the Civil Aud: under Section 27 of the Income Tax Act -

No 2478. 22d December
With an order

No 2478

Immediate

Ordered to be communicated to the Civil Auditor with reference to para 4 of the order of Govt dated 9th November 1860, No 2091
Revenue Department

Fort St. Geo.
22d Dec: 1860.

3 Copies. Civil Auditor
2 " Military Aud Genl

Cash 24

No 382 & 384

C 18 Dec R 19