

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1036

Press
~~Mis.~~

46-47

Dated

15-5-1861

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
15th May 1861.*

No. 116. Read the following letter from C. H. LUSHINGTON, Esq., Secretary to the Government of India (Financial Department), to the Secretary to the Government of Fort Saint George, dated Fort William, 13th April 1861, No. 4,533 :—

SIR,

1. I am directed to acknowledge the receipt of your letter No. 696, dated 25th ultimo, submitting for decision a question relating to the provisions contained in Clause 1 Section 56 of Act XXXII of 1860, on which a difference of opinion is said to exist among the Members of the Income Tax Commission at Madras.

2. In reply, I am desired to observe, that in the opinion of the Governor General in Council, if a mistake is made by an Assessor, in fixing his surcharge too low, there being no fraud in the matter, the Government must suffer the loss, till the next assessment, when the mistake can be rectified.

No. 117. ORDER THEREON, 15th May 1861, No. 1,036.

1. Ordered to be communicated to the Income Tax Commissioners together with copies of the letter to which it refers and the enclosure to the latter, with reference to their Secretary's letter of 7th March last, No. 45.

2. Copies of the correspondence will also be sent to the Revenue Board for information.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

N^o 4533

From

C. H. Gushing Esquire
Secy to the Government of India.

To

The Secy to the Government of
Fort St. George.

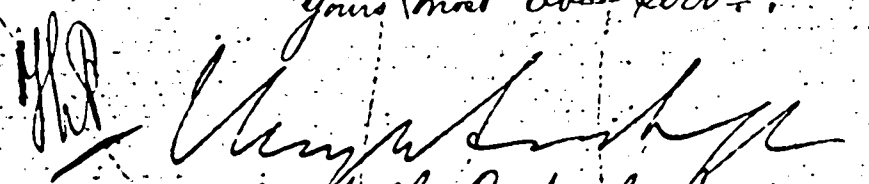
Dated Fort William the 13th April 1861.

Financial Dept^o Secy

I am directed to acknowledge the receipt
of your letter N^o 696 dated 25th Ultimo, submitting
for decision a question relating to the provisions
contained in Clause 1 Section 56 of Act XXXI of
1860, in which a difference of opinion is said
to exist among the Members of the Income Tax
Committee at Madras.

In reply, I am desired to observe, that
in the opinion of the Governor General in Council
if a mistake is made by an Assessor, in fixing
his surcharge too low, there being no fraud
in the matter, the Government must suffer
the loss till the next Assessment when the
mistake can be rectified.

I have the honor to be,
Yours most ^{obedient} servt.


Secy to the Govt. of India

N^o 11111

