M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1802 Press
Mis.

4—112

Dated 4—9— 18 61.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 11th September 1861.

No. 111. Read the following letter from R. P. HARRISON, Esq., Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 17th August 1861, No. 110 :—

SIR,

1. With reference to Order of Government, No. 1,592, dated 9th instant, referring for my opinion a letter from the Secretary to the Madras Medical Fund, claiming exemption from the operation of the Income Tax Law as regards the income appertaining to the Charity Branch of that Institution, I have the honor to observe that the ground on which such exemption is claimed, viz., that it is allowed to the Civil Fund, Charity Branch, is not tenable; inasmuch as under Article IV of Section V of the regulations regarding the Charity Branch of the Medical Fund, it is provided in respect to the annuities therein specified that, "they are payable without reference to, "and being altogether independent of any private fortune, Lord Clive's Fund, or any other source "of income whatever." In this respect the Fund is of the same character as the Bengal Civil Fund, the income of which is liable to be assessed under the order of the Government of India, dated 16th March 1861.

2. I observe, further, that the Managers of the Medical Fund appear to have misapprehended the order of Government above cited, if they suppose that living subscribers will be required to make good to Annuitants the amount levied from them on their annuities on account of Income Tax. The Fund will, on the contrary, be entitled to an abatement or compensation for such payments equivalent to the tax due thereon, the mode of adjusting which I have explained in my separate letter of this date to your address, No. 109, in connection with the income and charges of the Military Fund. It will of course be necessary in all such cases for the Managers to supply this Office with a copy of their annual published accounts, on as early a date as possible, to admit of the requisite adjustment on the public account.

No. 112. ORDER THEREON, 11th September 1861, No. 1,802.

1. The foregoing letter will be communicated to the Secretary Medical Fund, with reference to his letter of 17th June 1861, No. 271. Under the opinion expressed by the Accountant General, the Government are unable to grant the exemption solicited.

2. The question on the mode of adjustment referred to in the second paragraph of Mr. Harrison's letter, has been submitted for the decision of the Government of India.

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

R Dr. 18th April 1861 Go 211. 212.
Gl Cuf — 126. 127.

(6)

Rec 1861 Department
Sra of Govt for September.
From No 2007
The Accountt General
To The Secretary to Govt
Revenue Department

Dated 17th
Recd 20th August 1861.

No

No 110

Submitting his opinion in regard to the exemption from the operation of the Income Tax Law claimed by the Madras Medical Fund C.

No 111 & 112.

No 1802. 11th Sept.
with an order

C 7 Sept R 10th

No 1802

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The question on the mode of adjustment referred to in the second paragraph of Mr Harrison's letter has been submitted for the decision of the Government of India.

Fort St George
2 11th Sept 1861
Copy
To Mr Medl Fund.
3 - Accts General.

Cir 12