M.R.O. 14—10,000—21-4-22

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue- **DEPARTMENT.**

G.O. No. 1917 — Press / Mis.

50-51-

Dated 4 - 10 · 1861.

***Not to be folded or roughly handled***

## *Proceedings of the Madras Government, Revenue Department, 4th October* 1861.

No. 50. 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, 17th September 1861, No. 11,533:—

SIR,

1. In reply to paragraph 1 of your letter No. 1,730, dated 28th ultimo, I am directed to forward to you the accompanying copy of a Notification under Section I of Act XXI of 1861, which will be published in the Calcutta Gazette.

2. This Notification may be re-published in the Madras Gazette if the Government of Madras thinks fit, but the Governor General in Council does not think that such publication will of itself be sufficient to meet the requirements of the Act. It appears to His Excellency the Governor General in Council that the general notice of the Local Officers under Section II will also have to be published in the Madras Gazette. The Collector of Bellary for instance, will publish his general notice in the Gazette and in Bellary also, in such manner as the Government of Madras shall direct, affixing besides copies of such notice at the several places indicated in Section 2.

3. With reference to the 3rd paragraph of your letter, I am desired to inform you that the Governor General in Council is pleased to allow the Madras Government to use its own forms of returns, provided they are consistent with the accounts required by the Government of India.

4. In respect to the suggestion contained in the 4th paragraph, I have to request that you will be good enough to detail the simpler means which the Government of Madras would recommend for ascertaining the amount of the 1 per cent. Income Tax levied for Public Works.

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*Fort William, Financial Department, 17th September* 1861, *No.* 184.

NOTIFICATION.

Under Section 1, Act XXI of 1861, the Governor General of India in Council directs that within the Presidency of Madras the general or special notices required by Sections 37 and 38 of Act XXXII of 1860, shall not be issued for the year commencing from the 31st day of July 1861, in respect to the duties contained in Schedules 1 and 2 of the said Act, and that in the said Presidency of Madras, the Returns of profits or income chargeable with duties under the said Schedules as prescribed by Section 39 of the said Act, for the year commencing as above, shall not be required, but that in the place of such notices a general notice shall be issued in the said Presidency to the effect that except as provided in Sections 5 and 6 of Act XXI of 1861, the assessment of the duties contained in the said Schedules, for the year commencing as above upon the several persons liable thereto, either on their own behalf or on the behalf of any other person, shall be at the same rate and on the same amount at and on which such persons were or shall be assessed for the year ending on the 31st day of July 1861.

(Published by order of the Governor General of India in Council.)

(Signed) C. H. LUSHINGTON,
*Secretary to the Govt. of India.*

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No. 51. ORDER THEREON, 4th October 1861, No. 1,917.

1. Ordered to be communicated to the Board of Revenue and the Income Tax Commissioners for the Town of Madras, for their information and guidance, with reference to the Proceedings of Government, dated 28th August 1861, No. 1,729. No time should be lost in making the necessary preparations, as the first quarter has nearly expired.

2. The Notification of the Governor General in Council will be published at once in the "Fort Saint George Gazette" for general information. The Board will draw the attention of the Collectors to the remarks in paragraph 2 of this letter, in regard to the notices to be issued by them. These notices should be published in the Government and District Gazettes, with

translations, and copies should be affixed in some conspicuous place in every village. The notices for each District, and for the Town of Madras may be published separately, as soon as the necessary preparations are complete.

3. The Board will, in communication with the Accountant General, report with reference to paragraph 3, whether the revised forms alluded to in the Order of Government, dated 28th February 1861, No. 466, will interfere with any of the Income Tax accounts required by the Government of India, and if not, they will prepare them at once for adoption.

4. The Board will furnish at an early date the information required in paragraph 4. The remarks on the subject in paragraphs 13 and 14 of their Secretary's letter, dated 11th July 1861, No. 3,667, are not sufficient to give a full reply to the Government of India.

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

Revenue Department-

No 1917

Proceedings of the Madras Government
Under date the October 1861-
Read the following
letter from the Secretary to
the Govt of India -

Forwarding copy of
a Notification under Act 21
of 1861 offering certain suggestions
with respect to its publication,
& requesting to be informed
in detail of the simpler
means for ascertaining one
per cent Income Tax -

(Here enter 17th Septr
1861 No 11533)

Ordered to be
communicated to the Board
of Revenue and the Income
Tax Commissioners for the
town of Madras for their
information and guidance
with reference to the Proceed-
ings of Government dated
28th August 1861, No 1729- No
time should be lost in
making the necessary pre-
parations, as the first Quar-
ter has nearly expired -

2- The Notification
of

of the Governor General in Council will be published at once in the Fort St. George Gazette, for general information ~~& communicated to the Board of Revenue for the Govt to do so.~~

The Board will draw the attention of the Collectors to the remarks in para 2 of this letter in regard to the notices to be issued by them. These notices should be published in the Govt and District Gazettes ~~of the Governor General & Govt~~ in appendix in the Govt Gazette with translations & copies should be affixed in some conspicuous place in every village. — The notices for each District, & for the Town of Madras may be published separately, as soon as the necessary preparations are complete.

3. The Board will in communication with the Accountant General report with reference to para 3, whether the revised forms alluded to in the order of Govt dated 28th February 1861, No. 466, will interfere with any of the Income Tax Accounts required by the Government of India, and if not, they will prepare them at once for adoption.

4 The Board will furnish at an early date the information required in para 4. The remarks on the subject in paras 12 and 14 of their Secretary's letter dated 11th July 1861, No. 3667, are not sufficient to give a full reply to the Govt of India.

J.S.

14 Copies To the Board of Revenue Dis.d
13 " " Income Tax Commissioners "
3 " " Special Comrs of Dis.d
3 " Accountant General "

45 to 6

Relating to Income Tax.

28 August 61
1739

Revenue 1861 Departt.
Pro: of Govt for October

No 1917.

Pro: of the Madras Govt.
D/4 October 1861.

Forwd Cr 2702/62
in Por 3rd Dues/61 No 2258

Pro of the Board of
October 1861 No 950

Communicating to the Board of Revenue and the Income Tax Commissioners letter from the Govt of India forwarding a notification under Act XXI of 1861.

No 50 & 51.