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26-7-40

M.R.O. 14-10,000-21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 23	☒ Press	<i>Pres</i>
	☐ Mis.	
43-44		
Dated	5-1-	1861.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
5th January 1861.*

No. 43. Read the following Endorsement of the Government of India, on the letter from the Secretary to the Government of Fort Saint George, dated 29th October 1860, No. 1,978, respecting the instructions issued to the *ex-officio* Assessors to exempt payment for Life Insurance, &c., from the Income Tax.

No. 11,672.

FORT WILLIAM,

FINANCIAL DEPARTMENT,

The 21st November 1860.

1. The Honorable the President in Council is pleased to confirm the Orders of the Madras Government reported in the above letter, subject to the condition mentioned in the orders passed by this Government (letter to the Government of Madras, No. 10,437, dated the 12th ultimo) on the 4th question submitted in the letter of that Government, No. 1,652 of the 19th September last.

2. Ordered that a copy of the above be sent to the Home Department, for information and communication to the Government of Madras, with reference to Endorsement from that Department No. 2,519, dated the 14th instant.

By order of the Honorable the President in Council.

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

No. 2,690.

Forwarded to the Government of Fort Saint George.

FORT WILLIAM,
HOME DEPARTMENT,
The 28th November 1860.

By Order.

(Signed) H. U. BROWNE,
Under Secretary to the Government of India.

No. 44. ORDER THEREON, 5th January 1861, No. 23.

1. In his letter of 10th October 1860, No. 945, the Adjutant General of the Army represented the inconvenience which would result from the *ex-officio* Assessor not being allowed to have any concern with exemptions under Section 134 of Act XXXII of 1860, for other than Official Funds.

2. The Government thereupon reconsidered* their former ruling on the subject, and directed the *ex-officio* Assessors in both the Civil and Military Departments to admit exemptions for all Insurances specified in Section 134. On the same date† they reported their proceedings for the approval of the Supreme Government.

3. The Proceedings of the Government of India recorded above, are in reply to this reference. The Honorable the President in council confirms the order of this Government subject to the condition that the person making the payment supports the deduction with the regular receipt of the Insurance Society. Their letter of 12th October referred to in this Resolution is recorded in Proceedings of this Government, dated 24th November last, No. 2,236.

4. The foregoing order will be communicated to the Adjutant General with reference to his letter alluded to in paragraph 1 *supra*.

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

REVENUE DEPARTMENT.

FORT SAINT GEORGE,

29th October 1860.

No. 1,979.

From

J. D. BOURDILLON, Esq.,

Secretary to the Government of Fort Saint George,

To

The Secretary to the Government of India.

SIR,

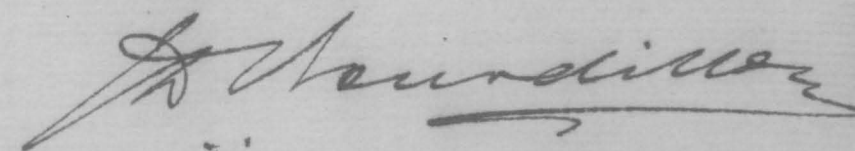
1. With reference to my letter of the 19th September No. 1,652. I am directed to forward for the information of the Government of India copy of a letter from the Adjutant General of the Army dated the 10th instant No. 945 and of the order of this Government thereon, on a point connected with the levy of the Income Tax. It was at first ruled* that ex-officio Assessors should have no concern with exemption for Insurances other than those for Official Funds; but though this Government are still of opinion that this rule is the correct one under the Act, they have consented, under representations from His Excellency the Commander-in-Chief of inconveniences resulting from the course of proceeding, to permit the ex-officio Assessors to admit exemptions for all the Insurances specified in section 134.

2. It appears from a telegram received, by the Military Auditor General at Madras from the Military Auditor General at Calcutta, that this rule accords with the practice in Bengal.

I have the honor to be,

Sir,

Your most obedient Servant,



Secretary to Government.

Exd. S. T. Augustin.

Under Secretary to the Govt of India

Forwarded to the Financial Dept. for consideration and order
 No. 2519
 New Delhi
 No 14 Nov 1860

From the Secy to the Govt of India
 J. A. Macleod
 27.29.60
 14.12.60
 10th Dec 1860
 With Encl.
 Encl. for information
 from a letter from the Assistant Secy of the Army and the Adm. Division
 respecting the matter
 they issued to the
 A. Office's Assistant
 to complete payment
 for Life Insurance
 from the same
 Cap. 17/10

Fort William
 Financial Department
 The 21st November 1860

The Honorable the President in Council is pleased to confirm the orders of the Madras Government reported in the above letter, subject to the condition mentioned in the orders passed by this Government (letter to the Government of Madras No. 1040 dated the 12th ultimo) on the 4th question submitted in the letter of that Government No. 1632 of the 19th September last.

Ordered that a copy of the above be sent to the Home Department, for information and communication to the Government of Madras with reference to endorsement from that Department No. 2519 dated the 14th instant.

By order of the Honble the President in Council.

Secretary to the Government of India

Ordered to be communicated to the Adjutant General of the Army, with reference to his letter of the 10th October 1860, No. 945, & the order of this Govt. thereon dated 29th idem. No. 1948, R. D.

The Govt of India have confirmed the proceedings of this Govt. allowing the ex. officio I possessors to admit exemptions for Insurances, provided the person making the payment supports the deduction with the regular receipt of the Insurance Society.

Their letter in which the Supreme Government refer to the foregoing Resolution is recorded in the Proceedings of this Government dated 24th Nov. last No. 2236.

Letter to Home made by order of the Secy to the Govt of India
 14th Dec 1860
 J. A. Macleod

...persons in both the civil and

No. 23

Proceedings of the Madras Government
Under date the 5th Jan'y 1866.

Read the following Pro
ceedings of the Govt of
India

With reference to endorsement
No 2579 dated 14th Instant conditionally
confirms the orders of the Madras Govt (H.C. order 21st Novr 1860 & No 11672)
exempting payment for life Insurance
& ex from the Income Tax.

1. In his letter of 10th October 1860, No. 943 the Adjutant General of the Army represented the inconvenience which would result from the ex-officio Assessors not being allowed to have any concern with exemptions under Section 134 of Act XXXII of 1860 for other than official funds.

2. The Govt^y thereupon reconsidered^x their former ruling on the subject and directed the ex-officio Assessors in both the civil

X
29th Oct^r 1860 No 1978.

23 Rev.
 Secy of State
 No. of Govt for ^{for} Langham 161.
 289.
 From the Secy of State of India
 in the Mercantile Dept.

D/28. e. Nov
 28/26. n. y
 Recd 10/ Dec 7 1860.

With respect to Sect. 2514 of the Inst. conditionally
confering the orders of the
Insurance Co. exempting
payment for Life Insurance,
from the Income Tax

No. 23. 5: January
With an order 27/10

2-24- October / to New York
at 45% }

*To the Honble Secy of State
Washington*

Althaus

Vol 3 & 4.

C. 10 Dec 192

and Military Departments to
admit exemptions for all
insurances specified in Sec.

tion 134. On the same date *No. 1949*
they reported their proceed-
ings for the approval of the
Supreme Government.

3. The Proceedings of
the Government of India re-
corded above, are in reply
to this reference. The Honorable

able the President in Council
confirms the order of this
Government subject to the
condition that the person
making the payment supports
the deduction with the regu-

lar receipt of the Insur-
ance Society. Their letter
of 12th October referred to
in this Resolution is re-

corded in Proceedings of
this Government dated 24th
November last *No. 2236*.

4. The foregoing
order will be communicated
to

to the Adjutant General with
reference to his letter alluded
to in para 1 Supra.

Gen

I.D.

7 Copies. Military Dep^{ty} *Dist-27*
2. " Military Audit General *N*
12. " Comd of Ordnance *N*
13. " President's Income Tax Com^{tee} *N*
4. " Special Com^{tee} of *D. N*
3. " Civil Audit Com. *N*

60

12

Payment for Life Insurance
for from the Income Tax.

1874/75

Revenue 1861 Dept
No. of Govt for January

1875

No. of the Madras Govt.
1875 January 1861

Proceedings of the Govt of
India concerning the order
of this Govt. directing the
Co. Office of Agents in both
the Civil & Military Dept.
to exempt payment for
Life Insurance from
the Income Tax. (should
be the Adm. Genl. of the
Army.

Let

24/12/60

1/2 P M