

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 24

Press
~~Mis.~~

45-46

Dated

5-1-18 *1861.*

Not to be folded or roughly handled

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

No. 45. Read the following order of the Government of India on the letter from the Secretary to the Government of Fort Saint George, Revenue Department, dated 7th November 1860, No. 2,069, relating to the assessment of Ryots Income.

No. 11,691.

FORT WILLIAM.

FINANCIAL DEPARTMENT.

The 21st November 1860.

Ordered that the Government of Fort Saint George be referred, in reply to the orders contained in the letter from this department to Government of Bombay No. 10,980, dated the 2nd instant published in the Calcutta Gazette of the 7th idem page 2,372.

By order of the Honorable the President in Council.

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

Ordered that the Government of Fort Saint George be referred, in reply to the orders contained in the letter from this Department to the Government of Bombay, No. 10,980, dated the 2nd instant published in the Calcutta Gazette of the 7th idem, page 2,372.

By order of the Honorable the President in Council.

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

No. 10,980.

TO THE SECRETARY TO THE GOVERNMENT OF BOMBAY, FINANCIAL DEPARTMENT.

SIR,—I am directed to acknowledge the receipt of your Telegram dated the 26th ultimo, inquiring if the rental of land below Rupees 600 is to be taken into consideration in determining the aggregate of a person's Income, with the view of deciding whether, under Sections 116 and 117 of the Income Tax Act, he is exempt from taxation.

2. This inquiry, it appears to the Governor General in Council, is made with reference to the provision contained in Section 130 of the Act that "Ryots and persons in the occupation of lands for agricultural purposes, and actually engaged in the cultivation and depasturing of the same, shall not be chargeable with the said duty in respect only of the occupation of such lands, unless the rent paid by such Ryots or persons in respect of such occupation, whether under direct engagement for the same with Government or not, shall amount at least to Rupees 600 per annum, or unless the full annual value of such land at a rack rent shall exceed that amount."

3. In reply, I am directed to state, that Section 130 does not appear to give exemption in cases in which Ryots are possessed of property other than what is derived from the occupation of lands, and that the rental of land below Rupees 600 per annum ought, therefore, in the opinion of His Excellency in Council, to be taken into consideration in determining the aggregate of a person's Income, with the view of deciding as above.

I have, &c.

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

FORT WILLIAM.

The 2nd November 1860.

No. 46.

ORDER THEREON, 5th January 1861, No. 24.

Ordered to be communicated to the Board of Revenue with reference to their Proceedings of the 25th October last, No. 4,919. A copy of the letter to the Bombay Government referred to will also be furnished.

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

REVENUE DEPARTMENT.

FORT SAINT GEORGE,

7th November 1860.

No. 2,069.

From

J. D. BOURDILLON, Esq.,

Secretary to the Government of Fort Saint George.

To

The Secretary to the Government of India, in the Financial Department.

SIR,

1. Section 130 of Act XXXII of 1860 enacts that Ryots shall not be assessed to the Income tax in respect only of land in their occupation, unless the rent of such land shall amount to at least 600 Rupees a year; this rent of 600 Rupees, being taken under Rule I in Section 97, to represent a profit of 200 Rupees.

2. The question has been raised here whether a Ryot's income below 200 Rupees a year is absolutely exempt, or only exempt when the Ryot has not profits from other sources, either rent-free land, trade, pension, or other, raising the total of his profits to 200 Rupees a year; whether, for example, a man in the receipt of a pension of 100 Rupees a year, and holding land on Ryot tenure with a rent of 100 Rupees a year, is liable to Income tax.

3. I am directed to solicit the decision of the Government of India on this case, which is likely to be of frequent occurrence in this Presidency.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) J. D. BOURDILLON,

Secretary to Government.

No. 11691.
Fort William
Surgeon General's Department
The 21st November 1860.

Ordered that the Government of Fort Saint George be referred, in reply to the orders contained in the letter from this Department to the Government of Bombay No. 1030, dated the 2d Instant published in the Calcutta Gazette of the 7th inst. page 2572.

Exd. S. T. Augustin.

By order of the Honble the President in Council.

Minister
Secretary to the Government of India

2814 September 1868
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Received 1868
 of Geo. H. H. H. H.

from the Secretary to the
 Govt of India.

March 25th November 18

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Before this Court is
 the above contained
 letter to the Secretary
 Govt of India dated 25th Nov 1868
 and the reply of the
 Secretary dated 25th Nov 1868
 and the original of the
 letter to the Secretary
 Govt of India dated 25th Nov 1868

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Ordered to be commu-

-unicated to the Board of

Assurance with reference to their

Order of the 25th Oct last No 4919.

A copy of the letter to the Secretary

Govt of India is with also depar-

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