M.R.O. 14—10,000—21-4-92.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 418

Press
~~Mis.~~

322-323

Dated 22-2-1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department 22nd February 1861.

No. 322. Read the following Despatch from the Secretary to Government of India :—

FINANCIAL DEPARTMENT.

Extract from the Proceedings of the Government of India, in the Financial Department, under date the 24th January 1861, *No.* 16.

Read again the under-mentioned papers, directing the publication of Summaries of the interpretations of the Government in this Department on points connected with the Income Tax Acts :—

Financial Order, No. 145, dated 14th Dec. 1860.
„ 150, „ 28th „
„ 151, „ 31st „
„ 5, „ 5th Jan. 1861.
„ 6, „ 7th „
„ 9, „ 5th „
„ 12, „ 5th „

RESOLUTION.—The Honorable the President in Council considers that the separate copies of the above mentioned Summaries, which have recently been published in the "Government Gazette,"* might be re-published in a form more convenient for reference.

* *See "Calcutta Gazette," page* 2,681 *of* 1860, *and pages* 9, 10, 91, 111 *and* 135 *of* 1861.

"Published for general information, with an intimation to all Departments, Governments and Officers concerned that the above Summary should be in future quoted in all references or instructions, and ordered that a separate printed copy of the Summary be forwarded with each copy of the "Gazette" for use in the Office of the Authority receiving the "Gazette."

In future this form will not be observed. At present each separate printed copy of the Summary forwarded with each copy of the "Gazette" for use in the Office of the Authority receiving the "Gazette" bears a full heading at the top, and the Notification quoted in the margin at the foot, with the signature of the Secretary to the Government of India in the Financial Department.

The Summaries published *in the body of the* "Gazette" and the *separate copy* to be forwarded with each copy of the "Gazette" will contain *no more than the rulings themselves* and the heading at the top, the Notification at the foot being omitted, in order that the separate copies may be filed, so as to form an *Income Tax Manual.*

Each separate copy of the Summary will be printed on a separate leaf, and the several pages of the Summary will be numbered consecutively.

The Summaries of the several rulings will also be numbered consecutively, with the number and date of the Government Order containing each ruling inserted at the end of each Summary.

There will be *one* series of numbers for the Summaries throughout, commencing with the Summary published under date the 14th of December 1860.

The interpretations published *in extenso* previous to the 14th December 1860 will be summarized and re-published.

The leading word or subject of each ruling will be printed against it in the margin, and will be identical with the word or subject under which the ruling will be entered in an *Alphabetical Index* which will be prepared in this Department as the rulings are summarized, and will be published at the end of every half-year† in the same manner as the Summaries, so to admit of their being all bound up together.

† *In July for the first six months, and in January for the second six months.*

Act.	Section, Rule, Clause.	Number of Interpretation.
XXXII.	97 4	No. 3
„	98	„ 4
„	123	„ 1
XXXIX.	8	„ 1

Another Index will likewise be prepared in this Department, arranged according to the *Sections of the Acts* to which the rulings refer. This Index will also be published at the end of every half-year* in the same manner as the Summaries, so as to admit of its being bound up therewith.

* *As above.*

preservation

Proceedings of the Madras Government, Revenue Department, 22nd February 1861.

The President in Council desires that instructions be issued by each local Government and Administration for translating the Summaries and Indices, as soon as published, into the Vernacular languages of the Territories under its jurisdiction, and for distributing a sufficient number of copies of the translations for the use of the Native Officers employed in carrying out the provisions of the Income Tax Acts.

In order that the plan laid down in the foregoing paragraphs may be better understood, His Honor in Council directs that the several Summaries specified in the heading of this Resolution be re-published in the form in which the separate copies required to accompany each copy of the "Gazette" are intended to be printed.

For the future this Department will issue the Summaries for publication in the form required for the Income Tax Manual.

Governments of *Bengal.* *Madras.* *Bombay.* *N. W. Provinces.* *Punjab.* *Eastern Settlements.*

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Foreign Department, and to the several local Governments noted in the margin, for information and further necessary orders.

Ordered also, that the above Resolution be published in the "Calcutta Gazette" for general information.

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

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

No. 333. ORDER THEREON, 22nd February 1861, No. 418.

1. Ordered to be communicated to the Board of Revenue, the Commissioners for the Income Tax, and the several Translators to Government.

2. The Summaries, Indices, &c. referred to in the foregoing Resolution, will be republished in the "Fort Saint George Gazette" as received. The Board of Revenue will issue the necessary instructions, to the Collectors, regarding their preservation and communication to their subordinates.

3. The Translators will be furnished with copies also; and in printing the translations ordered by the Government of India, the sheets should be so arranged as to admit of the several versions being separately bound up.

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

Rev Dept

No. 418

Proceedings of the Madras Government
Under date the 22nd February 1861.

Read the following
Despatch from the Secretary
to Government of India

Forwards for information copy of
a Resolution relating to the publi-
-cation of summaries of the interpre-
-tations of the Supreme Court on points
connected with the Income Tax Act.

(Rec'd inter 24th January 1861 No 16)

Ordered to be
communicated to the
Board of Revenue, the Com-
-missioners for the Income
Tax, and the several
Translators to Government.
2 The Summaries,
Indices, &c referred to in
the foregoing Resolution
will be republished in the
Fort St George Gazette
as received. The Board of
Revenue will issue the
necessary instructions, to the
Collectors, regarding their
preservation

preservation and communication to their subordinates.

3 The Translators will be furnished with copies also; and ~~they will, are~~ in printing the translations ~~which are~~ ordered by the Government of India, arranged ~~the leaves in such~~ each book a way that they may, at the end of the half year, or year, be bound together.

the sheets ~~must~~ should be so arranged ~~that~~ as to admit of the several versions being eventually bound

13 Copies. Boards of Revenue Calcutta
13 " Presidents of the Income Tax Com.rs
3 " Special Com.rs of Do
1 " Tamil Translators to Govt
1 " Telugu Do Do
1 " Canarese Do Do
1 " Malayalum Do Do
1 " Supt. Fort Wm. Govt Gazette Press

Interpretations of the Supl. Govt on points connected with the Income Tax Act.

Revenue 1861 Departt.
Pro: of Govt. for 9th February

No. 418.

Pro: of the Madras Govt.
Dd 22d February 61.

Proceedings Government of India relating to the publication of the Summaries of the interpretations of the Supreme Government on points connected with the Income Tax Act communicated to Bd of Revenue, Income Tax Commrs and Translations to Govt with instructions.

Nos 322 & 323.