M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 85-86 Press ~~Mis.~~

170-172

Dated 21-1-1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 21st January 1862.

No. 170. Read the following letter from Messrs. ARBUTHNOT & Co., to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Madras, 4th January 1862:—

SIR,

1. The Supreme Government having ruled that Income Tax is not leviable in the case of retired Civil Servants residing in Europe, we have the honor to forward herewith a Statement showing the deductions that have been made from the annuities of the undermentioned gentlemen, and we request you will be so good as to cause the amount to be refunded to us.

2. The ruling to which we have referred will be found in the "Summaries of Construc-"tions of Income Tax Acts XXXII and XXXIX of 1860, No. 67, page 13."

Statement showing the amount of Income Tax deducted from the Annuities drawn by us from 1st August 1860, *to this date on account of the following retired Civil Servants residing in Europe.*

Names.	Total of Annuities drawn Quarterly from 1st May 1860 to 31st October 1861 on account of each party.			Grand Total.			Total of Income Tax deducted on account of each party.			Grand Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
C. R. Baynes, Esq.,...	13,898	4	0				555	7	0			
T. L. Blane, Esq....	15,975	0	0				639	0	0			
D. Eliott, Esq.	15,975	0	0				639	0	0			
J. Goldingham, Esq.	15,975	0	0				639	0	0			
Sir H. C. Montgomery, Bart.,...	15,975	0	0				639	0	0			
R. D. Parker, Esq....	14,377	8	0				574	14	0			
T. B. Roupell, Esq....	11,981	4	0				478	15	0			
S. Scott, Esq....	15,975	0	0	1,20,132	0	0	639	0	0	4,804	4	0

(Signed) ARBUTHNOT & Co.

Madras, 4th January 1862.

No. 171. ORDER THEREON, 21st January 1862, No. 85.

Ordered that the question raised by Messrs. Arbuthnot & Co., be referred to the Government of India.

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

Ordered that the following letter be despatched.

No. 172. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, dated 21st January 1862, No. 86.

SIR,

16th March 1861, No. 3,213, Financial Department.
Summaries of Constructions of Income Tax Acts, No. 67.
25th November 1861, No. 13,962, Financial Department.
19th December 1861, No. 14,470, Financial Department.

1. I am directed by the Honorable the Governor in Council to inquire whether, under the rulings marginally noted, an annuity from the Civil Service Annuity Fund paid in India to the Agents of the Annuitant for remittance to him is, on proof of its having been so remitted, exempt from the Indian Income Tax or not.

26th September 1860, Financial Department, No. 9,982.

2. In 1860 the Government of India decided that annuities paid in India are subject to the tax, but under the later rulings above quoted a claim has been preferred for exemption, on the ground that though in point of fact payment is made in India the money is so paid merely for remittance to England, and that the mere circumstance of the money being remitted by a private Agent instead of by the Government itself, ought not to affect the question.

3. You are of course aware that the full annuities from the Civil Service Fund are 1,000£ paid in England, or Company's Rupees 10,666 paid in India.

Revenue Sept 6th

No. 86.

To

The Secretary to the
Govt of India

I am directed
by the Honorable the
Governor in Council to
enquire whether under
the rulings marginally
noted an Annuity from
the first Service Annuity
Fund paid in India
to the Agents of the Re-
=mittant for remittance
to him is on proof of
its having been so
remitted exempt from
the Indian Income
Tax or not.

In 1860 the Go-
=vernment of India
decided that Annu-
=ities paid in India
are

16 March 1861. No. 3213. 7 D.
Summaries & Conclusions of Income Tax Acts - No 67

26th November 1861
No 13962 - 7 D.

Summary No 67

19 December 1861. No.
14470 - 7 D.

26 Sept. 1860
Fin. Dept. No 9982.

Revenue 1865 Dec 14
Nos 1 of Sept 9 January
No 21

From: Major A. Cunningham
To:

Dated 4th January 1865
Received 6th January 1865
(Circular)

No. 835

Return the Returns
the Enclosed Re Mysore
Arbitration Fee.
Re expenses of
Re Mysore Arbitration

[illegible]

From W. Grey Esq
21st January 1865

Copy to Chief Auditor Mysore Division
Mint and Orders

1870 [illegible]

Requesting the Returns of
Income Tax deducted from
the annuities of officers
retired Civil Servants
residing in Europe.

Copy to Chief Auditor Mysore Division
Mint and Orders

are subject to the
Law but under the
later rulings above
quoted a claim
has been preferred
for exemption, on
the ground that though
in point of fact
payment is made
in India the money
is to pay merely
for remittance to
England and that
the mere circumstance
of the money being
remitted by a private
Agent instead of by
the Govt itself, ought
not to affect the
question. —

You are of
course aware that
the full, emoluments
from the Civil Service

Law

Rupees are 1000 £ —
pais in England, or £
Rs 10,666 pais in
India —

J. P.

Fort St. George
21st January 1862

Revenue 1862 Departt.
Pros: of Govt for January

No 86.

To the Secretary to the
Govt of India.
Dp 21st January 1862.

~~From~~ Do ~~D/~~ 14th July/62
No 659.

Suggesting whether
under certain rulings,
an annuity from the
Civil Service Annuity
Fund paid in India
& the Agents Govt Remit-
tance to him, is on
proof of its having
been so remitted,
exempt from the
Indian Income Tax
or not.

No 172.

Govt of India
Revenue. Tax on annuities
paid in India