M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue
Remembrancer DEPARTMENT.

G.O. No. 1037	Press ~~Mis.~~
219. 220	
Dated 13 6. ~~19~~ 1863	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 13th June 1863.

No. 219. Read the following Proceedings of the Madras Government in the Military Department, dated 21st May 1863:—

Read the following letter from Captain C. S. ELLIOT, Officiating Staff Officer and Superintendent of Details, Fort Saint George, to Colonel H. MARSHALL, Secretary to Government, Military Department, dated Fort Saint George, 15th May 1863, No. 1,305.

SIR,

The sum of Rupees 55-6-0 having been deducted by the Madras Bank as Income Tax from the passage money, viz., Rupees 1,400, on account of Captain Dick, 3rd Regiment, L. I., who embarked for England on the 18th April last, and as this amount cannot be considered as part of Captain Dick's income, but as a special payment for a special purpose, and one which I presume is not subject to deduction on account of Income Tax, I have the honor to request you will refer the matter to Government for consideration and orders.

1. Referred to the Revenue Department, with an intimation that the passage money in question was defrayed by the Madras Military Fund.

Proceedings of Government, Revenue Department, 25th April 1863, No. 715.

2. Adverting to paragraph 1 of the Order marginally noted, information is requested as to whether passage money issued by Government is also liable to Income Tax.

(Signed) H. MARSHALL, Colonel,
Secretary to Government.

No. 220. ORDER THEREON, 13th June 1863, No. 1,037.

1. By Section 129 of the Income Tax Act allowances received by public Officers from the State for travelling expenses are exempted from Income Tax. In the absence of any ruling to the contrary, passage money granted by Government to a public Officer comes within the scope of this exemption.

Summary of Construction, No. 76, dated 4th April 1861.
Gazette, dated 7th May 1861.

2. Passage money granted by any of the Service Funds on the contrary has been expressly declared liable to Income Tax by the ruling marginally noted.

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

Rec 25th April 63. Nos 225 & 226

67–71

Nos 319 & 320

Revenue 1863 No 1

Pro: of Govt for June.

No 1174

Proceedings of the Madras Govt in the Military Dept

Dated 3 June 1863

Received 7 June 1863

Sir,

Referring a letter from the Mily Sec to Govt Supply & Details Fort St George requesting to know whether Passage money issued by Government to an Officer serving during leave in England is liable to Income Tax.

No 1037, 13 June

William Arden

c. 10 June 63. 211

No 1037.

By section 129 of the Income Tax Act allowances received by Public Officers from the State for travelling expences are exempted from Income Tax. In the absence of any ruling to the contrary, passage money granted by Government to a public officer comes within the scope of the exemption.

Passage money granted by any of the Service Funds on the contrary has been expressly declared liable to Income Tax by the ruling

Summary of Construction No 76 dy 4 April 1861 Gazette dy 7th May 1861. marginally noted.

Fort St George
13th June 1863.

7 Copies to the Military Dept for Records 15th June.
13 — Pl Income Tax Commissioner
1 — Bd of Revenue
3 — Accts Genl
3 — Civil Paymaster