M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2203 Press ~~Mis.~~

79-80

Dated 4-12-19-1863

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 4th December 1863.

No. 79. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, under date 29th October 1863, No. 5,221 :—

Read again Financial Proceedings Nos. 12 to 18 of July 1862, and the order thereon, regarding the levy of Income Tax on the profits on sales at Madras of goods consigned to an Agent there by Messrs. Gravier and Poulain Freres of Pondicherry.

Read the following correspondence on the liability to Income-Tax of profits made by consignors in England, or in foreign countries, on goods consigned by them in the way of trade to consignees carrying on business in British India.

Letter from the Secretary to the Government of Fort Saint George, No. 2,172, dated 8th October 1862.

Letter from the Secretary to the Government of Bengal, No. 621, dated 7th February 1863.

Letter to the Government of Bombay, No. 783, dated 7th March 1863.

Reply to do. No. 1,769, dated 29th May 1863.

RESOLUTION.—The Honorable the President in Council is of opinion that the Income Tax Act undoubtedly authorizes the levy of Income Tax on the profits abovementioned; but as such profits have not hitherto been generally taxed in India, His Honor in Council is pleased to waive the claim to Income Tax from profits realized by foreign consignors on goods sold by the consignees in British India, and to authorize a refund of the Income Tax if any has been paid by Messrs. Gravier and Poulain Freres on the profits realized by them through their Agent at Madras.

ORDER.—Ordered that a copy of this Resolution be communicated to the Governments of Bengal, Madras and Bombay, and to the Deputy Auditor and Accountant General and the Civil Paymaster, Madras.

(A true Extract)

(Signed) J. E. COOKE,
Third Asst. Secy. to the Govt. of India.

No. 80. ORDER THEREON, 4th December 1863, No. 2,203.

Communicated to the Board of Revenue and the Income Tax Commissioners of Madras and all Collectors.

(True Extract.)

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

To the Board of Revenue.
„ President of the Income Tax Commission.
To all Collectors.
Editor's Table.

Exd. S. T. Augustin.

8 — October 63 103 to 106

1779 & 80.

Revenue 1863 Volt.
Pros: of Goods for Decr.
No. 2735.

Extract from the Pros: of the Govt: of India in the Finl: Dept:

Dated 29th Octr 63
Received 12th Novr 63
No. 2203

Nov 23 — 63

Having Reclaims to Drawback Sand from Specifications dated by Foreign Consignors on goods sold by H. Consignors on British India and also Warrants recorded by Collr of Sand if any has been paid by Mssrs Pranvir & Parbhan Timeni on Specifications realized by them through their agent at Madras

Wm Edwards

No. 2203.

Comd: of the Hon: H. of Rep:
the Governor Gen: Council
of Madras. & also Comrs
&c &c &c

L.D.S

Govt: of George
Dec 63
In Council

It is hereby notified to the Govt: of India that no Drawback Claim

11 Copies Lattic B. of Rect Dept: 5 Decr
13 — Pl. of the I. T. Commrs
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