

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 423	Press
313.314	Mis
Dated	17-2-1866.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
17th February 1866.*

No. 313. Read the following letter from the Secretary to the Government of India, Financial Department, to the Chief Secretary to the Government of Madras, dated Fort William, the 15th December 1865, No. 3,418 :—

1. In reply to your letter No. 2,428, dated the 7th October last, bringing to notice the unusual course of correspondence adopted by the Officiating Third Assistant Accountant General to the Government of India, in addressing direct the Treasury Deputy Collector at Cuddapah on the subject of the exemption from Income Tax of the interest accruing on certain Government Promissory Notes belonging to a charitable Fund of Mutiala Pala Condia, I am desired to forward, for the information of the Government of Madras, copy of a letter from the Comptroller General of Accounts, No. 3,023-I 41, dated the 29th ultimo, explaining the circumstances under which the correspondence in question took place.

2. I am at the same time desired to point out, with reference to paragraph 1 of the Board's Memorandum, which forms one of the enclosures of your letter, that the Board is in error in thinking that the order of a Local Government is sufficient authority for exempting Promissory Notes from Income Tax, for any such order always requires the confirmation of the Government of India.

From the Comptroller General of Accounts, (Loan Office,) to the Secretary to the Government of India, Financial Department, dated Fort William, 29th November 1865, No. 3,023-I 41.

1. I have the honor to acknowledge the receipt of your Office Docket No. 2,780, dated 27th ultimo, forwarding for explanation copy of a letter from the Secretary to the Government, Fort Saint George, No. 2,428 of the 7th ultimo, with annexures, in which attention is drawn to the unusual course of correspondence adopted by the Officiating Third Assistant Accountant General, in addressing direct the Treasury Deputy Collector, Cuddapah, on the subject of the exemption of interest on certain Government Promissory Notes from the Income Tax deductions.

2. This Office, it appears, in checking the Cuddapah Interest Registers in common with similar Registers from all District Treasuries in India, observed an entry with Foot Note as per margin, unsupported, however, with the sanction of the Supreme Government as prescribed in Order of Government in the Financial Department, No. 2,399 of the 31st March 1862, and consequently disallowed the exemption till receipt of

the requisite sanction (*vide* letter from the Interest Department, dated 31st July 1862, in the accompaniments of your Office Docket under report). The Treasury Officer, Cuddapah, was again addressed on the same subject in May 1864, and his attention called to it in June 1865. Had ordinary attention been paid to this simple requisition it would have obviated this correspondence, as it is the Registers have been held all this time in arrear pending receipt of a reply.

3. The requisite authority, as I now learn from your Office Docket under report, was published in the Calcutta Gazette of May 1861 (*vide* extract quoted in the margin),* but in the absence of some intimation it would be difficult to connect the notes mentioned in the Interest Register in question with those exempted by Government.

4. I beg to submit that there is nothing unusual in the Assistants in charge of either the Loan or Interest Branch addressing direct under my orders the Treasury Officers of other Governments, on matters connected with the Public Debt of India; on the contrary, it has hitherto

Loan of 1842-43 for 41½ on Note No. 9,222 of 23,744 for 12,800, paid to H. G. Smith, Esq., Acting Collector of Cuddapah, on 1st August 1864.
Loan of 1854-55 for 19½ on Note No. 9,793 of 36,093 for 12,000, paid to H. G. Smith, Esq., Acting Collector of Cuddapah, on 5th January 1864—Foot Note.
Income Tax on the interest appropriated to charitable purposes is exempted under the Orders of Government, dated 20th March 1861, No. 653.

* Under Act XXXII of 1860, Section CXXXIII. Mutiala Pala Condia's charities for the support of a Chattram.

*Proceedings of the Madras Government, Revenue Department,
17th February 1866.*

been the usual practice for them to do so, as the Interest Registers are submitted by Treasury Officers direct to this Office, and not through the Local Accountants General; it is scarcely necessary that references regarding them should be made through the Local Finance Department.

(A true Copy.)

(Signed) J. E. COOKE,
Assistant Secretary to the Govt. of India.

No. 314.

ORDER THEREON, 17th February 1866, No. 423.

Miscellaneous.

Communicated to the Board of Revenue, with copy of
the reply addressed to the Supreme Government.

(True Extract.)

(Signed) J. GROSE,
Acting Under Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

No. 3118
To The Chief Secretary to the
Government of Madras.

Dy. Secy

*In reply to your letter No. 2428
dated the 7th October last, bringing to notice
the unusual course of correspondence adopted
by the Offy. 3rd Assistant Accountant General
to the Government of India in addressing
direct the Treasury Deputy Collector at
Suddapah on the subject of the exemption
from Income Tax of the interest accruing
on certain Government Promissory Notes
belonging to a charitable Fund of Muthala
Pala Condie, I am desired to forward
for the information of the Government
of Madras copy of a letter from the
Comptroller General of accounts, No. 3023
541
dated the 29th ultimo, explaining the cir-
cumstances under which the correspondence
in question took place.*

*2 I am at the same time desired
to point out with reference to para. 1 of the
Board's Memo. which forms one of the enclosures
of*

of your letter, that the Board is in error
in thinking that the order of a Local Govt
is sufficient authority for exempting
Promissory Notes from Income Tax, for
any such order always requires the con-
firmation of the Government of India.

I have the honor to be

Fort William

The 15th Dec^r 1863-

Yours most Obedient Servant

Ed. to Secy. of Ind. &
Secy. to the Govt. of Ind. &

[Handwritten signature]

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referred to the subject

with copy of the reply

Communicated to the Board of Directors

423.

From the West to
the Port of India.

Noted 15th Decem^r/65.

Received 32 - January 1/86.

From the day to the 7th of March 1909 -
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Letter from the Syndicates.

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ending on the 10th of June

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Thank you, which are so comforting.