

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1858	Press <u>Mis.</u>
^{63-64.} Dated	3-7-	19 1868.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
3rd July 1868.*

No. 63. Read the following letter from the Controller of Military Accounts, to the Secretary to Government, Military Department, dated Fort St. George, 24th June 1868, B:—

1. I have the honor to solicit the orders of Government on the subject of the accompanying letter,* from the Pay Examiner, No. 1,248, dated 13th June 1868.

* With an enclosure to be returned.

2. The question whether Roman Catholic Priests are liable to License Tax under Act IX of 1868, appears doubtful, for while on the one hand, Clause 4 of Section 3 of the Act exempts from tax those who were exempt under Section 4 of Act XXI of 1867, in which category are included "Missionaries of all denominations," on the other, paragraph 22 of the Financial Resolution of the Government of India, cancels all orders relating to assessments and refunds under the former License Tax Act, and paragraph 23 appears to comprehend all salaries paid by Government, amounting to Rupees 1,000 per annum, in the classes liable to tax.

3. It is observed that Roman Catholic Priests were held liable to Income Tax under Act XXXII of 1860.†

† Financial Notification, "Fort St. George Gazette," 24th December 1860.

From the Pay Examiner, to the Controller of Military Accounts, dated Fort St. George, 13th June 1868, No. 1,248.

1. I have the honor to forward, for your instructions, a letter from the Paymaster, Hyderabad Circle, enquiring whether Roman Catholic Priests receiving salary from Government are exempt from taxation under Act IX of 1868.

Dated 15th June 1868, No. 263.

2. Under the Order of Government, Revenue Department, dated 27th August 1867, No. 2,011, they were exempted from the operation of Act XXI of 1867, in respect to their official salaries, with reference to the ruling of the Government of India regarding "Missionaries of all denominations," recorded in the Proceedings.

3. Clause 4 of Section 3 of Act IX of 1868, exempts classes of persons exempted by order under Section 4 of Act XXI of 1867, and I understand that in the Civil Department, Junior Chaplains are being exempted under that clause, with reference to the Financial Notification of the

Page 1,054, "Fort St. George Gazette."

Government of India, 18th April 1867, No. 2,111.

4. Clause 2 of Section 4 of Act IX of 1868, empowers the Government of India to revoke any order made under Section 4 of Act XXI of 1867, the revocation being published in the "Gazette of India."

Page 1,053, "Fort St. George Gazette."

5. Paragraph 22 of the Financial Resolution of the 20th April 1868, No. 2,464, revokes all orders relating to assessments on official salaries or to refunds, and requires the assessment to be made as directed in Section 23 of the Act and the Financial Resolution.

6. The terms of that paragraph are comprehensive, but I have the honor to enquire whether they intended to revoke the exemption sanctioned in Proceedings of Government, Revenue Department, 27th August 1867, No. 2,011.

From the Paymaster, Hyderabad Circle, to the Examiner, Pay Department, Fort St. George, dated Secunderabad, 5th June 1868, No. 263.

1. I have the honor to request you will inform me if Roman Catholic Priests are exempt from the tax on professions and trades.

Proceedings of the Madras Government, Revenue Department,
3rd July 1868.

2. These gentlemen were exempt from the License Tax last year, but so were the Chaplains, and I am informed by the Accountant General, that they are not exempt from the present tax.
3. This makes it possible that the Roman Catholic Priests may likewise not be exempt.

Referred to the Revenue Department.

FORT ST. GEORGE,
29th June 1868.

(Signed) H. MARSHALL, Major-General,
Secretary to Government.

No. 64. ORDER THEREON, 3rd July 1868, No. 1,858.

Miscellaneous.

1. The Government do not consider that paragraph 22 of the Financial Resolution of Government of India, dated 20th April 1868, cancels any exemptions of "any part of British India, tribe or class of persons," from liability to License Tax, formally notified by the Government of India under Section 4, Act XXI of 1867, and not equally formally revoked under Section 4, Act IX of 1868.

2. The orders exempting Missionaries as a class and Junior Chaplains and Ministers of the Additional Clergy Society, dated 18th and 24th April 1867, remain therefore in full force.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Military Department
,, the Board of Revenue.
,, the Accountant General.
,, the Examiner of Claims.
,, the Public Works Department.

Exd. S. T. Augustin.

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Ref: do not consider
para 22. of the Fin. Resol. of Ind.
of 20 April 68. cancels any
exemptions of any part of
"British India. Tribe or class of
persons" from liability to License
Tax. formally notified by the Govt.
under Sec. 4. Act 21. of 1867. & not
equally formally revoked under
Sec. 4. Act 9. of 68.

The orders exempting
Missionaries as a class &
Junior Chaplains & Ministers
of the Add. Clergy Society. of 18. &
24 April 67. remain therefore
in full force. L.H.

7 Phil. S. Dept.
14 Row B. S. Dept.
6 Aug 8th 21 P. H. S.

3rd July/68
Yd

Pro. 7 May 1858 - 105-106.
- 27 Aug - 525-527
- 5 May 1858 - 102-103

Rev. 1868 Dept.
P. of Ex. 242.
From
The Military Department

Of 29th June/68.
Of 29th June/68.

Referring for order
papers enquiring whether Ro-
man Catholic Priests are liable
to License Tax under Act of
1868.

1858 30 July
With order

No 63-64