

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	696	Press Mis.
152-53 dated	12-5-1870	12

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
12th May 1870.*

No. 152. Endorsement of the Secretary to Government, Military Department,
dated 26th April 1870.

Read the following letter from the Acting Superintendent of Pensions, to the
Secretary to Government, Military Department, dated Fort Saint George,
22nd April 1870, No. 189.

I HAVE the honour to bring the following to the notice and consideration of
Government.

2. There are some heirs to pension who draw on their Certificates an
amount greater than Rupees 41-10-8, and from whom Income-tax therefore is
deducted. But in some instances these amounts are sub-divided amongst their
relatives, some of which are by order of Government, and when none of them
receive the amount on which the tax is payable. It seems hard that all these
sub-divided sums should be liable to deductions, and I beg to know if, when the
different sums are disbursed to the several recipients by the officer in charge of
Pensioners himself, all amounts so paid, which do not amount to Rupees 41-10-8,
may be free from Income-tax.

REFERRED to the Revenue Department.

(Signed) A. T. WILDE, Major-General,
Secretary to Government.

(True Copy.)
(Signed) R. A. DALYELL,
Acting Secretary to Government.

Exd. F. R. Bantleman.

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REVENUE DEPARTMENT,
FORT SAINT GEORGE,
12th May 1870.

No. 696.

No. 153.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Miscellaneous.

Dated 22nd April 1870, No. 189.

SIR,—In the accompanying letter the Acting Superintendent of Pensions brings to notice that there are some Military Pensions to "heirs" which,

although drawn on one Certificate, are sub-divided amongst relatives; this sub-division being in some instances by order of Government, in others not. The question therefore arises whether, without reference to these sub-divisions, Income-tax is to be deducted, under Section 6 of Act XVI. of 1870, whenever the Certificates in question are for more than Rupees 41-10-8 per mensem.

2. As such cases are likely to occur in every Presidency, and all should be treated alike, I am directed to submit the point for the decision of the Government of India.

3. This Government are of opinion, that as the Income-tax is intended to fall on the incomes of individuals, all sub-divisions of pensions recognized by Government should be regarded as separate pensions and incomes, and should be exempt from the tax, under Section 7 of the Act, when they amount in each case to less than Rupees 41-10-8 per mensem.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) R. A. DALYELL,
Acting Secretary to Government.

Exd. F. R. Bantleman.

MS.
as.

Financial 1870 Department.

From Government of
Fort St. George.

Dated 12th May. } No. 696.
R. } Enclosures.
6 spare copies.

D. No. }
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No.

Submitting for decision the question of liability or otherwise to Income-tax of Military Pensions drawn on one Certificate and sub-divided amongst relatives.

R.D.

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No 1235

For orders

Some military pensions to "Heirs" are drawn on one certificate, but are divided between several 'heirs' - Sometimes this division is by order of foot, sometimes not - Query - Is Income tax to be deducted whenever such certificates are for more than Rs 41. 10. 8.?

*
Sec VI

I would refer the question to the Govt of India - because the same state of affairs must occur, now or later, in every Presidency - and also I shall be tempted alike - I would add that, * Sec VII. as the Income Tax is in -

The Income Tax Act* provides that a duty of six pice in the rupee shall be levied in respect of every pension paid in British India, by foot, to any person residing in British India, whether on account of himself or another person, but no income less than Rs. 41. 10. 8 per annum is chargeable.*

R.D.

intended to fall
on the incomes of
individuals - all
the decisions accepted
by the public should be
regarded as to be
positive & incomes.
I think we might
decide that - but
in an individual
tax & on questions
of personal occurrence
the labor & more
respectful come to
to be.

S. D. S.

AP

Answer
In answer to your
circular Military
Pensions -

2nd hand to
with letter to go
of India

12/22 April/70

Revenue Department
12th May/70

No. 696

THE SECRETARY TO THE GOVERNMENT OF INDIA.

- Financial Dept

22 April/70
No 189

In the accompanying letter the Asst Secy of Pensions brings to notice that there are some military pensions, to "Heirs", which although drawn on one certificate, are subdivided amongst relatives; this subdivision being in some instances by order of Govt, in others not. The question then here arises whether with reference to these subdivided sums, Income tax is to be deducted under Section II of Act XVI of 1870 whenever the certificates in question are for more than Rs 41.10.8 per annum.

As.

22 April/70

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6a
= ten III of the Act
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in each case to less
than Rs 10. 8 per
annum

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