

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	732	Press Mis
226-27 Dated 18-5-1870 10		

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
18th May 1870.*

No. 226. Read the following Proceedings of the Government of India, Financial Department, (Separate Revenue—Assessed Tax,) dated Simla, 30th April 1870, No. 158.

Read the following papers:—

Endorsement of the Under-Secretary to the Government of India, Financial Department, dated Simla, 20th April 1870, No. 67.

Read the following letter from the Officiating Secretary to the Board of Revenue, Lower Provinces, to the Under-Secretary to the Government of India, Financial Department, dated Fort William, 9th April 1870.

I AM directed by the Board of Revenue for the Lower Provinces to submit, for the opinion of the Secretary to the Council of the Governor-General for making Laws and Regulations, the following point in connection with the administration of the Supplementary Income-tax Act XXIII., 1869.

The first Section of that Act declares that the Act shall continue in force to the 31st day of March 1870. It would therefore appear that, independent of any subsequent enactment, it ceased to have any force after that date. It has, however, been formally repealed by Section 2, Act XVI., 1870, "except as to taxes due" under it. Considering this in connection with Section 8 of the said Act XXIII., 1869, which prescribes that "this Act shall be read with and *taken as* "part of the Indian Income-tax Act (IX., 1869);" and with Section 5, which directs that the moiety of duty imposed by it shall be deemed to be duty leviable under Part IV. of Act IX., 1869, are the Board justified in concluding that all incomes in respect to which Income-tax is leviable under Act IX., 1869, are also liable to assessment under Act XXIII., 1869, even though such assessment was not effected up to the 31st March last?

The question, I am to add, is one of immediate importance, as some of the local officers in Bengal have desisted from all assessments under Act XXIII., 1869, from the 1st instant, believing them to be illegal.

FORWARDED to the Legislative Department for an early expression of opinion—
(original papers to be returned).

(By Order, etc.)

(Signed) G. H. M. BATTEN,
Under-Secretary to the Government of India.

Office Memorandum by the Secretary to the Council of the Governor-General for making Laws and Regulations, dated Simla, 22nd April 1870, No. 214.

THE undersigned has the honour to acknowledge the receipt of the Endorsement from the Financial Department, No. 67, dated the 20th instant, submitting for opinion a letter,* in original, from the Officiating Secretary to the Board of

* Herewith returned.

Revenue, Lower Provinces, inquiring whether all incomes, in respect to which Income-tax is leviable under Act IX. of 1869, are also liable to assessment under

*Proceedings of the Madras Government, Revenue Department,
18th May 1870.*

Act XXIII. of 1869, even though such assessment was not effected up to the 31st March 1870.

2. The point raised by the Board of Revenue is one which is not free from difficulty. But on the whole, this department is of opinion that the effect of the words in Section 2 of Act XVI. of 1870, "except as to taxes due under any of such Acts," is to over-ride Section 1 of Act XXIII. of 1869, and to keep that Act in force as to taxes due there-under.

(Signed) W. STOKES,

*Secy. to the Council of the Governor-General
for making Laws and Regulations.*

COPY, with copy of the letter to which it is a reply, forwarded to all the Local Governments and Administrations for information and guidance, with the intimation to the Government of Bengal that the reference by the Board of Revenue, Lower Provinces, should have been made through that Government.

(By Order, etc.)

(Signed) G. H. M. BATTEN,
Under-Secretary to the Government of India.

No. 227.

ORDER THEREON, 18th May 1870, No. 732.

Miscellaneous.

COMMUNICATED to the Board of
Revenue for information and guidance

(True Extract.)

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

To the Board of Revenue.

Ed. F. R. Bantleman.

Revenue 1070 Dept

GOVERNMENT OF INDIA.
FINANCIAL DEPARTMENT.

SEPARATE REVENUE.
Assessed Tax.

To *Fr. 1426.*

No. 158.

Dated Simla, the *30th* April 1870.

Received *12th May*

Govt. of 18703 *Attidris.*

REVENUE.

THE BOARD OF REVENUE.

ated May, 1870.

Recd.

Recd.

G. O., 1870 May 1870, No. 732.

TAX.

Nos. 226-227.

Incomes liable to Tax under Act IX. of 1869.—Proceedings of Government of India regarding their liability to assessment under Act XXIII. of 1869 communicated to Board of Revenue for information and guidance.

7:732.
Committed to the
Board of Revenue
for information
and guidance.

13th May 1870.

14th May 1870

Forwarding for information & guidance copy of letter from the Dy. Secy. to the Board of Rev. Lower Provinces, & of its reply thereto, enquiring whether all incomes in respect to which Income Tax is leviable under Act IX of 1869, are also liable to assessment under Act XXIII of 1869, even though such assessment was not effected up to 31st March 1870.

do 732. 18th May

15th order