MR. G. 1—32,000—18-10-99

# MADRAS RECORD OFFICE.

## Government of Madras.

Revenue DEPARTMENT.

G.O. No. 999 Press ~~Mis.~~

420-421.

Dated 30. 6. 1870 ~~19~~.

***Not to be folded or roughly handled***

*Proceedings of the Madras Government, Revenue Department,*
*30th June* 1870.

No. 420. Read the following letter from the Under-Secretary to the Government of India, Financial Department, (Separate Revenue—Assessed Taxes,) to the Secretary to the Government of Fort Saint George, dated Simla, 15th June 1870, No. 1,082 :—

I AM directed to acknowledge your letter, No. 696, dated 12th May 1870, submitting for decision a question whether Income-tax is to be deducted from those Military Pensions which, although drawn on one certificate, are sub-divided amongst relatives, whenever such certificates are for more than Rupees 41-10-8 per mensem.

2. In reply, I am to state that when the pensions are divided by order of Government, or by some legal necessity, then no Income-tax should be deducted from any portion less than Rupees 41-10-8 per mensem; but if the sub-division is simply optional, and at the wish of a pensioner who is entitled to the entire amount, such sub-division cannot be recognized as giving a claim to exemption from Income-tax.

3. It must also be remembered that, under Section 3 of the Income-tax Act, an undivided Hindoo family is treated as one person.

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COPY to the other Local Governments and Administrations and to the Military Department for information.

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No. 421. ORDER THEREON, 30th June 1870, No. 999.

Miscellaneous.

COMMUNICATED to the Military Department, with reference to the endorsement of that department, dated 26th April 1870.

(True Extract.)

(Signed) H. E. STOKES,
*Under-Secretary to Government.*

To the Military Department.
,, the Accountant-General.
,, the Board of Revenue.
,, the Political Department.

Exd. F. R. Bantleman.

With order

Revenue 1870. Sept. Nos. 1888.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.
Assessed Taxes.

To

THE SECY. TO GOVT. OF FORT ST. GEORGE.

No. 1082.

*Dated Simla, 15th June* 1870.

*Received* 24th do

Govt. of {1870} Madras.

REVENUE.

*To*

THE MILITARY DEPARTMENT,

&c., &c., &c.

*Dated June*, 30*th*.

*Read*.

*Encl.*

*G. O., 30th June* 1870, *No.* 999.

JUNE.

Nos. 420-421.

*Military Pensions sub-divided among relatives*.—Ruling regarding the assessment of Income-tax on them, communicated to Military Department.

Revenue 1870 Sept. 1852-3

Statement by Comrs Sir

Communicated to the Military Department with reference to the endorsement of that Department dated 26th April 1870.

Read

30 June 1870

Stating that where military pensions are divided by order of Govt or by some legal necessity then no Income Tax should be deducted from any portion less than Rs 1-16-0 p/a

To Mily Dept 5 July
6 — Accts Genl
14 — Bd of Revl
5 — Political Dept

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6

No. 999 - 30 June 1870.
With Order