

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	257	Press ~~Mis~~
Dated	21-2-	1870.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
21st February 1870.*

No. 213. Read the following Endorsement of the Secretary to Government,
Military Department, dated 5th February 1870:—

Read the following letter from the Controller of Military Accounts, to the Secretary
to Government, Military Department, dated Fort Saint George, 2nd
February 1870-C.

I HAVE the honour to request you will obtain the orders of Government on the
following point for the guidance of this department.

Resolution of Government of India, the Finan-
cial Department, No. 1,271, dated 21st June
1869, recorded in Proceedings of Government,
No. 2,702, dated 22nd July 1869.

2. An officer proceeding to Eng-
land and drawing three months' pay in
advance is liable to taxation on the full
amount drawn under the Indian Income-
tax Act.

3. But it is apparently the intention of the Government of India that the
present rate of per-centage be liable upon
income should cease with the close of the
official year.

4. A case has been referred for the instructions of this department, in which
the period for which the three months' advance is drawn extends beyond the 31st
March: on which a question has been raised whether present rates of taxation are
liable on pay ordinarily due after that date.

5. I have instructed the Presidency Paymaster to levy tax on the whole
amount of the advance at existing rates, subject to be read hereafter, should Govern-
ment, in pursuance of any future Act reducing the rate of Income-tax, decide that
such re-adjustment is necessary.

REFERRED to the Revenue Department.

(Signed) A. T. WILDE, Colonel,
Secretary to Government, M.D.

No. 214. ORDER THEREON, 21st February 1870, No. 257.

Miscellaneous.

THE Right Honourable the
Governor in Council is of opinion that
the course adopted by the Controller of

Military Accounts is correct. Should the rate of Income-tax be reduced after the
1st of April next a refund may be made as proposed in the concluding paragraph
of the Controller's letter.

(True Extract.)

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

To the Controller of Military Accounts.
.. the Military Department.
.. the Accountant-General.

Ed. F. R. Bantleman.

70-257. P.D.

Pro. of the Madras Govt
under date the 21st Feb 1870.
Read the following Se-
dorsment from the Military
Dept. H.E. 5 February 1870.

The M. H. M. L. the Govt
in Council is of opinion
that the course adopted
by the Controller of
Military Accounts is
correct. Should the
rate of Income Tax be
reduced after the 1st
of April next a refund
may be made as proposed
in the enclosure of

R.P.
M.H.

70

GOVT. OF 1870

REVENUE.

THE CONTROLLER OF MILITARY
ACCOUNTS.

Recd. No. 100

Dated February 21st

Recd. No. 100

G. O., 21st February 1870, No. 237.

FEBRUARY.
Nos. 213-214.

Advances drawn by officers proceeding to
England.—Passing orders on letter from Con-
troller of Military Accounts regarding the rate of
income-tax to be levied on them.

Area of the Controller
letter

~~MS~~

3 Editor Controller of Military, etc. Dept. 25?
7 — " Military Dept. 25?
6 — " Dept. 25?