

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	403	Press ~~Mis.~~
<u>288-89</u>		
Dated	17 th February 1869.	

Not to be folded or roughly handled

403 447

*Proceedings of the Madras Government, Revenue Department,
17th February 1869.*

No. 288. Read the following letter from the Accountant General, Madras, to the Secretary to Government, Revenue Department, dated Fort St. George, 23rd January 1869, No. 77 :—

1. I have the honor to submit, for the Orders of Government, the claim preferred by Mr. J. G. Ferrand, Acting Superintendent of Stamps, for refund of License Tax upon the sums paid by him during the current License Tax year to the Madras Widows' and Orphans' Fund.

2. Rule 23, published in Notification of the Government of India, dated 20th April 1863, No. 2,464, Financial, allows all sums "stopped under the authority of Government in the nature of payments to Pension or Annuity Funds," to be deducted from pay, prior to assessment, and Rule 27 allows premiums paid for Life Assurance to be free from taxation. Payments to the Madras Widows' and Orphans' Fund, (a private Institution,) which are not stopped under the authority of Government, are not, however, provided for; but, as under the Income Tax Act, refund was allowed upon sums so paid, and since the License Tax, as regards Government Officers partakes of the nature of an Income Tax, I have thought it right to lay the matter before Government instead of disallowing the claim outright.

No. 289. ORDER THEREON, 17th February 1869, No. 403.

Miscellaneous.

1. The Governor in Council is of opinion that the payments made by Mr. Ferrand to the Madras Widows' and Orphans' Fund may reasonably be considered as sums paid for the insurance of his life. There is no material difference between sums paid to a private Institution of this nature, and sums paid to an ordinary Life Assurance Society. The object of both payments is to secure provision for the Widow and Orphans in the event of the insured's death.

2. The refund in question is sanctioned.

(True Extract.)

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

To the Accountant General.
„ the Board of Revenue.
„ the Military Department.
„ the Public Works Department.

Ed. G. A. Turton.

Revenue Department
No. 403.

Proceedings of the Madras Court
under date the 17th July 1869

Read the following letter from the
Acct^y General:-

Submitting for
orders Mr. E. L. Errand's
claim to refund of Profes-
sion Tax on pay^t made
by him to the Madras Wi-
dows & Orphan Fund:-

(U.L. 23rd July 1869,
No 77)

The Governor
in Council is of opinion
that the payments made
by Mr. Errand to the
Madras Widows & Orphan
Fund may reasonably
be considered as sums
paid for the insurance
of his life. There is
no material difference
between sums paid
to a private institution
of this nature and sums
paid to an ordinary
Life Assurance Society.

W.A.

Cont. of 1869 Accounts.

REVENUE.

To THE ACCOUNTANT GENERAL,
Secy, Secy, Secy.

Dated February, 17th.

Recd.

G. O., 17th February 1869, No. 403.

FEBRUARY.

Nos. 288-289.

Mr. Errand's payments to Madras Wi-
dows & Orphan Fund.—Refund of Licence
Tax paid upon the above sums, sanctioned.

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Hw

700. To Melchior Sept Dec 12 - March

Handwritten: 20. 1874
110. 1874

1944-1945

100-44388-100

[illegible]

100-443644

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المجلس الأعلى للدراسات والبحوث

Handwritten signature: *John H. Thompson*

~~Handwritten text, possibly a signature or name, crossed out with a horizontal line.~~

کتابخانه عمومی مسجد جامع کربلا

30th Feb 1945

Mr. Fernando A. ...
Washington D.C.
Jan -

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Ch
(Bd)
7/1/19