

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	428	Press ~~Mis.~~
7-8 Dated	1-4-	1870

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
1st April 1870.*

No. 7. Read the following Endorsement of the Under-Secretary to the Government of India, Financial Department:—

Read the following letter from the Under-Secretary to the Government of India, Financial Department, to the Chief Secretary to the Government of Bombay, dated Fort William, 28th February 1870, No. 1,456.

REFERRING to the Entry, No. 82, in the Abstracts of the Financial Proceedings of the Government of Bombay for the month of January 1870, I am desired to forward, for the information of His Excellency in Council, a copy of a communication, from the Legislative Department, No. 85, dated the 19th instant, on the question of the liability of estates in the hands of the Administrators-General to assessment under the Income-tax Act.

ENCLOSURE No. 1.

Office Memorandum from the Secretary to the Council of the Governor-General for making Laws and Regulations, to the Financial Department, dated 19th February 1870, No. 85.

WITH reference to the Memorandum from the Financial Department, No. 1,115, dated 17th instant, inquiring whether the income of estates in the hands of Administrators-General is liable to Income-tax, the undersigned has the honour to state that, where income in an Administrator-General's hands belongs to infants or married women subject to the law of England, he may, under Section 12 of the Income-tax Act, be regarded as their Trustee, and be charged accordingly.

2. So also in the case where an Administrator-General pays income to persons not resident in British India, he may be regarded as their Agent within the meaning of the second Clause of the same Section, and be charged accordingly.

3. But in no other case can an Administrator-General, in the opinion of this department, be assessed in his official capacity with Income-tax on income received by him on account of estates in his hands. Such income can be got at only when it reaches the hands of the next-of-kin or other persons entitled thereto.

4. Of course, an Administrator-General is chargeable personally with Income-tax on the Commission which he deducts from the assets passing through his hands.

(Signed) WHITLEY STOKES,
*Secy. to the Council of the Govr.-Genl. for
making Laws and Regulations.*

Copy of the above forwarded to Governments of Bengal and Madras.

No. 8. ORDER THEREON, 1st April 1870, No. 428.

Miscellaneous.

COMMUNICATED to the Accountant-General and Board of Revenue for their information and guidance.

(True Extract.)

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

To the Accountant-General.
.. the Board of Revenue.

Exd. F. R. Bantleman.

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W. 128.

Communicated to the Accountant General and Bd. of Revenue for their information and guidance.

1st. Apr. 70

6 For the Accountant General and Bd. of Revenue
14 the Board of Revenue

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Govt. of 1870

REVENUE.

THE ACCOUNTANT-GENERAL.

Under April 1st.

G. O., 1st April 1870, No. 128.

APRIL.
Nos. 7-8.

States in the hands of the Administrator-General.—Communication from Government of India regarding their liability to Income-tax, communicated to Accountant-General and Board of Revenue.