

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 492.

Dated 25th June 1897

[Despatch Abstract.]

Liability to Income-tax.

Coming to the P.W. Department and to the Board of Revenue letter from the Government of India regarding the — of the allowance of officers of the Madras Railway and leave in England.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1897) Department.

CURRENT No. 5260

Recy # 98

Read again to 1238 A
5-8-97

to 2273-3A (A - but B.P. in abstract)
5-5-97 From

also circ 5260 487

Sep. Rev. No 65.

Order No. 492 of 25th June 1897

Communicated to
the Public Works Dept and
to the Board of Rev.

The Govt. of India,
H. & C. Sept.

No. 2695-S.R.

Dated 18th June 1897

Received 24.6.97

Registered

Enclosures

Spare copies

SUBJECT.

Replying to letter re
the liability to income-tax
of the allowances of officers
of the Madras Railway on
leave in England

the P.W.D. (Ry Branch)
.. Board of Rev. (Sep Rev.)

16-7-97

24.6.97

50/3

16-6-97

BACK PAPERS.

G.O.	No.	Department.	Date.
"	2273	Rev	5-5-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No.2695-S.R.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

Simla, the 18th June 1897.



To

The SECRETARY to the GOVERNMENT of MADRAS,

Revenue Department..

Sir,

I am directed to acknowledge the receipt of your letter, No.2273-A, dated the 5th May 1897, regarding the liability to income tax of the allowances of officers of the Madras Railway on leave in England.

2. I am to state that the leave allowances of the officers in question, by whatever arrangements they are drawn, are "salary" payable in India in respect of an office or employment of profit which is in India, and are therefore liable to income tax.

3. With reference to paragraph 6 of your letter, I am to say that the ruling contained in the letter from this Department to the Accountant General, Bengal, No.2101, dated the 28th April 1887, applies only in the case of officers on leave in the United Kingdom who are entitled to receive their leave allowances in that country.

I have the honour to be,

Sir,

Your most obedient servant,

R. J. S. S. S.

Under-Secy. to the Govt. of India.

Government (1897) of Madras.
REVENUE.

Recd.

Enclosures

Regd.

} 1897.

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G.O., No. 492, 25th June 1897.

JUNE.

Liability to Income-tax.

Communicating to the Public Works Department and to the Board of Revenue letter from the Government of India regarding the — of the allowances of officers of the Madras Railway on leave in England.