

அச்சு
பல்வகை
வாலாயம்

எண்.

தேதி.....200

[illegible]

GCP-201-5-10,000-cps-07-3-06-(P4-9)

$\frac{3}{2}$ 3,000-17-12-00.

G.O., No. 860

DATED 28.th February 99

[Despatch Abstract.]

Referring to the Advocate-General
for favour of opinion the question of the liability
to income tax of pensions received in person in
a Native State by a person in British India.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
C. no. 1595999							

$\frac{0}{18}$ 4,000-18-10-98.

Revenue (1899) Department.

CURRENT No. 14,34.

From

The Secretary to the Commissioner
of Salt, at Kari and Sp. Rev.
Madras.

Encl. in No 860.
Order

Referred to the Advocate General
for favour of opinion

(sd) G. I. Forbes,

Secretary to Government.

No. 775 was.

Dated 22nd February 1899.

Received 25-2-99.

Registered 27-2-99.

Enclosures -

Spare copies. -

Fort St. George.
28th February 1899

To.

The Government Solicitor.

with copies of G.O. No. $\frac{718}{26-11-98}$ & $\frac{87}{12-99}$

7th June
19-9-98

SUBJECT.

Requesting Govt. to obtain with-
out delay the opinion of the Hon^{ble}
the advocate-genl. as to the liability
to income tax of pension received in
person in a Native State by a per-
son residing in British India, &
directing all collro. to hold the Bd's
instructions on the point contained
in Bd's Progs. No 375, 8/12-12-98 &
allegance and to refer any cases
that may arise for the orders of the
Board.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.
	1595		99

Revenue (1899) Department.

CURRENT No. 1434

From

The Secretary to the Commissioner
of Salt, Abkari and Separate Revenue,
Madras.

Order Enclt. P. mis No. 8608/28th February 1899.

Referred to the
Advocate-General for favour of
opinion.

Mis. No. 775.

Dated 22nd February 1899.

Received 25th

Registered 27th

Enclosures —

Spare copies —

SUBJECT.

The Govt. Solicitor

with copies of G.O. Nos. 718 & 87
25.11.98 12.99.

404 Mis.
19.9.95

28.2.99.

KD
28-2-99

Requesting Government to obtain without
delay the opinion of the Honourable the
Advocate-General as to the liability to
Income Tax of pension received in person
in a Native State by a pensioner residing
in British India, and directing all Collect-
ors to hold the Board's instructions on
the point contained in Board's Proceedings
No. 375, dated 17th December 1898, in abey-
ance and to refer any cases that may arise
for the orders of the Board.

BACK PAPERS.

G.O.	No.	Department.	Date.
Press	87	Rev	12.99

FURTHER PAPERS.

G.O.	No.	Department.	Date.

PRICE 1 pie. $\frac{2,000}{100}$



2P

Proceedings of the Board of Revenue

(Separate Revenue).

Dated 22nd February

1899.

Mis.No. 775.

Read Government Order Press No.87, Revenue, dated 1st February 1899.

Resolution.

Referring to Government Order, Revenue Department, Press No.87, dated 1st February 1899, in which the Board's attention is directed to the Advocate-General's statement that the case of the personal receipt of a pension outside British India by a man who resides in British India can be dealt with when it arises-the Board in its Proceedings No.375, dated 17th December 1898, having given instructions on the point-it would now beg the favour of Government obtaining that officer's opinion without delay.

2. It is highly probable that some at least of the parties immediately concerned will now draw their pensions in the Native States in person while residing in British India. The

under G.O. $\frac{87}{12.99}$

1899

REVENUE DEPT.

Encl. No. 2

1595

Board is satisfied as to the correctness of its direction on the wording of the Act and the orders passed by the Government of India, and, if a reference were made to it by Collectors, would have to rule accordingly. It appears to be immaterial whether the receipt be of pension or of moneys not pension.

3. The Board has no doubt of the propriety of Income Tax being made leviable on the income enjoyed by persons living under the protection of the Government imposing the tax, but its present concern is as to the correct interpretation and application of the Act and the orders of the Government of India.

4. Meanwhile Collectors are directed to hold the Board's instructions in abeyance and to refer cases that occur.

(True extract)

G. H. Hunt
Acting Secretary.
221-255.

To the Secretary to Government, Revenue Department.

Copy to all Collectors.

When given for copying _____
When copied _____ } 189
When examined _____
When signed _____

READ AGAIN G.O., No. _____, DATED _____
189 .

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.