

Home (1919) Department.

(Education)

Ordinary SERIES.

G.O. No. 1339

DATED 31-10-19

INDEXED

[Despatch Abstract.]

House rent allowance--

Directing that the----- granted to Miss R. McLeod
Superintendent, Presidency Training school for mistresses, Egmore should be
held liable to income-tax.

BACK PAPERS.

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

FURTHER PAPERS.

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

Home (Ed-4) 2722A
6.11.18

Government of Madras

SEPARATE REVENUE DEPARTMENT

G.O. No. 429, 22nd October 1918

Income-tax

Communicating to the Board of Revenue letter from the Government of India on the subject of the liability to — of house-rent allowances and the value of rent-free quarters.

READ—the following papers :—

I

G.O. No 154, Financial (Separate Revenue), dated 10th April 1918

II

Letter—from P. L. MOORE, Esq., C.I.E., I.C.S., Inspector-General of Police.

To—the Secretary to Government, Home (Judicial) Department.

Dated—Madras, the 4th June 1918.

No.—R.C. 861 Audit.

I have the honour to address Government in regard to the assessment of income-tax on the value of rent-free quarters provided for police officers in the Madras Presidency.

2. The Accountant-General informs me that under the rules issued by the Government of India under section 3 (2) (vi) of the Income-tax Act (VII of 1918), house-rent allowances granted to, and the value of rent-free quarters provided for, officers are assessable to tax and he requests that, in order to enable him to exercise proper check over the recovery, he may be furnished with a statement showing the names of police officers in this presidency provided with rent-free quarters and the value of the houses in each case.

3. The only officer in the Police department who is granted house-rent allowance is the Assistant Commissioner of Police, Madras City. As regards free quarters, all officers below the rank of Inspector, the staffs of Police Training schools and officers in Madras City are entitled to them; but head constables and constables may be left out of consideration as their salaries, even including the rental value of quarters provided for them, will never approach the assessable minimum. At present only sub-inspectors in the first grade and sergeants in the first two grades generally pay income-tax, and if the Government of India ruling were to be given effect to, not only would these officers have to pay an additional amount as income-tax but sub-inspectors in the second and third grades and sergeants in the lowest grade would also become liable to the payment of income-tax. One of the conditions of service in the department is that free quarters will be provided for all subordinate officers. But only in the case of sergeants can this undertaking be regarded as having been fulfilled. The majority of sub-inspectors are not housed. To levy a tax on the value of rent-free quarters would seem to be a violation of this condition. Further the provision of free quarters (either built at Government expense or hired by them), cannot be regarded as a pecuniary benefit or one capable of being converted into money and it would therefore be more appropriate to bring it under the operation of clause (ix) of section 3 (2) of the Act. I strongly recommend therefore that the Government of India may be moved to cancel the ruling, at any rate as regards free quarters.

4. As regards the statement asked for by the Accountant-General, I submit that apart from the question of its utility in his office, its preparation would entail considerable labour and, inasmuch as the District Police office can reasonably be expected and trusted to carry out the deduction, and my office, where the detailed audit is conducted, to check it, I can see no necessity for furnishing it. Moreover the list will be liable to constant changes consequent on the promotion of an officer or his transfer from a place where quarters have been provided to another where such provision has not been made or vice versa. Taking concrete examples, let us suppose that the sub-inspector at Chintur in the Gōdāvari district where quarters have been provided is a fourth grade sub-inspector drawing Rs. 60; as the rental value of the quarters calculated at $5\frac{1}{2}$ per cent on outlay is Rs. 15 per mensem, he will not be liable to tax, but if he is promoted to the next grade, he will have to pay income-tax. Similarly if a sub-inspector on Rs. 80 who is paying income-tax is transferred to a station where no accommodation exists, he will become exempt from payment of tax. Practically what is required is a monthly return, an addition to the numerous returns already in existence.

III

Endorsement No. 1385 A-1, Home (Judicial), dated 17th June 1918.

Referred to the Accountant-General for remarks.

R. RAMACHANDRA RAO,
Secretary to Government.

IV

Letter—from A. NEWMARCH, Esq., Accountant-General.
To—the Secretary to Government, Home (Judicial) Department.
Dated—Madras, the 25th June 1918.
No.—28-53 T.M./5401.

In returning herewith letter No. 864-Audit, dated the 4th June 1918, received with Government endorsement No. 1385 A-1, dated the 17th June 1918, I have the honour to state that the Government of India have ruled that, under section 3 (2) (vi) of the new Income-tax Act, the value of rent-free quarters forms an addition to the remuneration of an employee and should be assessed to income-tax, and it is for that Government therefore to decide under the power vested in them under section 44 of the Act whether an exception should be made in the case of free quarters provided for the subordinate officers of the Police department. Under paragraph 3 of the Government of India, Finance Department letter No. 791-F., dated 26th March, 1918, however, the Local Government may, if they desire, suspend action being taken on this ruling of the Government of India, so far as the Police department is concerned, pending the result of a representation to the Government of India in the matter.

In the circumstances explained in paragraph 4 of the Inspector-General's letter, the submission of a return regarding free quarters supplied to police officers may be dispensed with. The officers who draw establishment pay bills should, however, be required to furnish a certificate at the foot of the bills that 'the value of rent-free quarters supplied to police officers has been taken into account for the purpose of levy of income-tax on their salaries.'

V

Reference from the Board of Revenue (Separate Revenue),
R.C.R. No. 609, Mis., dated 3rd August 1918.

The Hon'ble Mr. C. G. TUDHUNTER, I.C.S.,
Third Member, Board of Revenue, and Commissioner of Salt, Abkari and Separate Revenue.

The Board begs to request the further orders of Government in respect of the assessment to income-tax of the value of rent-free quarters. Under the memorandum of instructions which forms an enclosure to the Government of India's letter in the Finance Department (Separate Revenue—Income-tax) No. 791-F., dated 26th March 1918, it is stated that this is taxable as part of salaries or income from other sources

as the case may be under section 6 or section 11 of Act VII of 1918. The Collector of Income-tax, Malabar, however, points out that under section 3 (2) (ix) of that Act no perquisite or benefit which is not money or reasonably capable of being converted into money can be assessed. The value of free quarters can only be converted into money under very special conditions and there would thus appear to be few cases in which it is taxable. If, however, it is held not to be taxable, an invidious distinction will be drawn between the officer who has free quarters provided and the officer who draws a house-rent allowance.

A. R. COX,
Secretary.

To the Secretary to Government, Revenue Department.

VI

Letter—from A. A. L. PARSONS, Esq., I.C.S., Under Secretary to the Government of India, Finance Department (Separate Revenue—Income-tax).
To—the Chief Secretary to the Government of Madras, Financial Department.
Dated—Simla, the 2nd August 1918.
No.—2159-F.

I am directed to request that the enclosed ruling under section 3 (2) (vi) of the Income-tax Act, 1918, may be substituted for that given in the memorandum of instructions and rulings forwarded with my letter No. 791-F., dated the 26th March 1918.

ENCLOSURE

Section 3 (2) (vi).

House-rent allowances directly, and the value of rent-free quarters indirectly as perquisites, form additions to the remuneration of an employee and, even where residence in a particular town or building is necessary for the proper performance of an employee's duties, they are liable to income-tax, unless the conditions imposed by this sub-section are fulfilled. The conditions are two. The expenses incurred by the employee must be wholly and necessarily incurred in the performance of his duties as an employee; and the allowance or the perquisite of rent-free quarters must have been granted by the employer with the set purpose of meeting the extra expense thus caused to the employee and that extra expense only. It will thus be a question of fact in each case whether a house-rent allowance or the value of rent-free quarters is exempt from the tax, but the following examples will serve to indicate the lines on which the decision should be made—

(a) A Currency officer is granted rent-free quarters in his Currency office. Even though his residence in that office is necessary for the proper performance of his duties, he will be liable to the tax on the value of his rent-free quarters, since he would in any case have had to provide himself with a residence, and the perquisite does not therefore meet expenses wholly incurred in the performance of the duties of an office or employment of profit.

(b) A firm in Calcutta makes a practice of providing its employees with rent-free quarters, and houses some of its employees in its business premises as resident clerks. The employees of the firm, including the resident clerks, will, as in the previous case, be liable to income-tax on the value of their rent-free quarters.

(c) A Government office has its headquarters in Bombay, but proceeds for some months in the year elsewhere, and grants its ministerial establishment house-rent allowances or rent-free quarters in the place to which it proceeds with the specific object of providing for the maintenance of a second and, from the point of view of the grantees, unnecessary residence in order that they may perform their duties there. The allowance or the value of rent-free quarters will be exempt from income-tax.

Order—No. 429, Separate Revenue, dated 22nd October 1918.

Finance No. 42.

The letter from the Government of India, No. 2159 F., dated 2nd August 1918, is communicated to the Board of Revenue for information and guidance.

2. The Board is requested to examine the case of each officer under its control who has been granted a house-rent allowance or free quarters and to report in what cases the allowance or the value of the quarters should be held liable to income-tax. The cases of other officers will be dealt with in the departments concerned.

Home Edu Dept

[C. No. 2720 A]

Enob 2720 A-1 27/24.12.18

communicated to the
S.P.2
S.H.H.

2. The S.P.2 is requested to
S.H.H.
examine the case of each Officer
under his Control who has been
granted a house rent allowance
or free quarters and to report
in what cases the allowance
or the value of the quarters
should be held liable to
income tax.

AS
20.12.18
NK
20/12/18

CA
21.12.18

LD S
22/12

To the S.P.2 } (as sent)
S.H.H.

To be reviewed a month after issue

CA

No. 429, SEPARATE REVENUE, 22ND OCTOBER 1918

3. The Government recognize that the rule that income-tax should be levied on the value of rent-free quarters may cause hardships in some cases, and they are accordingly pleased to rule that the occupier of a Government building shall in no case be called on to pay income tax on account of the perquisite on a sum greater than 10 per cent of his salary.

(True extract)

M. YOUNG,
Temp. Addl. Secretary to Government.

To the Board of Revenue (Separate Revenue).
" the Home (Judicial) Department.
" all other departments of the Secretariat including Revenue Department and excluding Local and Municipal (Legislative) and Financial (Pension) the Accountant-General, through the Financial Department.
Copy to the Government of India, Finance Department (with G.L.).

* will follow

Forwarded to the Home (Education) Deptt

(By order)

Back in the usual way
Senior Superintendent.



Home Edu Dept

Sh

communicated to AS
The receipt of the notes copy may be
awaited.

AS
10.11.18

NK
20/12/18

CA
15/11

watch
round in time
please
CA

And as copy of the G.O. has now been received.
With reference to para 4 of the Rev Secy's
note on p. 6. of the order a draft
indorsement is submitted for approval.

AS
20.12.18

Home (Education)

DEPARTMENT.

Received

191

Registered

191

Subject

Income tax on rental value of free quarters.

He _____ supplies to the Superintendent of the
Personal Assistant, Government Museum.

ENCLOSURES.

No. _____

No. 26

Spare copies _____

Station _____ Madras Dated the 10th January 1919.

From (Name) J. R. Henderson, Esq., C.I.E., M.B.C.M.,

(Designation) Superintendent, Government
Museum, Madras.

To The Secretary to the Government of Madras,

Home (Education) Department.

Sir,

With reference to your reference no. 27270 A-1 dated 24.12.1918 I have the honour to state that besides myself the only officer under my control who has free quarters is my Personal Assistant. I consider that in both cases the quarters should be held exempt from assessment for income tax, for the following reasons:-

6

Residence within the quarters provided is desirable in the interests of the public service, and is necessary for the proper performance of museum duties and control over the establishment, more particularly over the day- and nightwatchmen. The pay of the appointments is so small that the grant of free quarters is in my opinion a desirable addition to the emoluments of the office, and it would be a hardship if the rental value of the quarters is assessed for income tax.

I have the honour to be
Sir,

Your most obedient servant

L. Henderson.

Superintendent.



Home Department.
Education Branch.

Ne 18/19

REMINDER.

REPLY.

To The Director
of Public Instruction

To

THE SECRETARY to GOVERNMENT

Home (Education) Department

The undersigned ^{has the honour to invite}
^{is directed to invite}
invites—

attention to the communication noted in the margin and to

Encl. No. 2720A-1 dated 24.12.18

request that to the subordinate officers of this Department. Replies have not yet been completely received from some of them. These latter are being

- and
- (1) the stage at which the matter now is,
 - (2) the date by which a reply may be expected and—
 - (3) the circumstances which have caused the delay—

2. It is requested that the reply to this reminder may be sent not later than

A reference has been made

for Director of Public Instruction

Office Home Dept
Station Fort St George
Dated 3rd April 1919.

Signature.
Designation.

SUBJECT.

Assessment to income tax of house rent allowances and the value of rent free quarters.

dox
31.3.19

MS
26/4/19

Home (Edn) Dept
Lodged

SK
29/4/19

MS
30/4/19

AL
1.5.19

may again be reminded on 20.5.19.

SK
29/4/19

Government of Madras

REVENUE DEPARTMENT

G.O. No. 1077, 7th May 1919

Income-tax Act, 1918

Communicating to the Board of Revenue letter from the Government of India on the subject of the liability to income-tax of house-rent allowances and the value of rent-free quarters.

READ—the following papers :—

I

G.O. No. 429, Separate Revenue, dated 22nd October 1918.

ABSTRACT.—Communicating to the Board of Revenue letter from the Government of India on the subject of the liability to income-tax of house-rent allowances and the value of rent-free quarters.

G.O. No. 677, Revenue, dated 21st March 1919.

ABSTRACT.—Publishing a rule under the Income-tax Act, 1918, in regard to the determination of the tax leviable on the annual value of quarters occupied rent free or on favourable rent by officers of Government and other employees.

II

Letter—from E. N. BLANDY, Esq., I.O.S., Officiating Under Secretary to the Government of India, Finance Department.

To—the Temporary Additional Secretary to the Government of Madras, Revenue Department.

Dated—Simla, the 17th April 1919.

No.—1019-F.

I am directed to request that the enclosed ruling under section 3 (2) (vi) and (ix) of the Income-tax Act, 1918, may be substituted for that under section 3 (2) (v) of the Act forwarded with Mr. Parson's letter No. 2159-F., dated the 2nd August 1918.

No. 1020-F.

Copy forwarded to the several Departments of the Government of India, to the Comptroller and Auditor General, Controller of Currency, to all Accountants-General and Comptrollers and to the Financial Adviser, Military Finance.

ENCLOSURE

Sections 3 (2) (vi) and (ix).

The liability to income-tax of house-rent allowances and rent-free quarters is governed by the provisions of these clauses. In the case of rent-free quarters the Government of India have been advised that, except in cases in which it is permissible to sub-let, the perquisite which they represent is not reasonably capable of being converted into money. The following criterion should therefore be adopted in determining whether the perquisite is liable to income-tax :—

Where a person occupies a house-rent free by virtue of his office and has the right to let the house, its annual value should be taken into account in computing his income. Where, however, he has not the right to let the house, its annual value should not be regarded as part of his income.

In the case of house-rent allowances, since these take the form of money, the provisions of section 3 (2) (ix) do not apply, and these will ordinarily be chargeable to income-tax. The conditions which are necessary in order to justify exemption are two. The expenses incurred by the employee must be wholly and necessarily incurred in the performance of his duty as an employee, and the allowance must have been granted by the employer with the set purpose of

2

No. 1077, REVENUE, 7TH MAY 1919.

meeting the extra expense thus caused to the employee, and that extra expense only. The following example indicates the exceptional class of case in which house-rent allowances may be entitled to exemption:—

A Government office has its headquarters in Bombay, but proceeds for some months in the year elsewhere, and grants its ministerial establishment house-rent allowances in the place to which it proceeds with the specific object of providing for the maintenance of a second and, from the point of view of the grantees, unnecessary residence in order that they may perform their duties there. The allowances will be exempt from income-tax.

Order—No. 1077, Revenue, dated 7th May 1919.

Finance No. 16

The letter from the Government of India, No. 1019-F., dated 17th April 1919, is communicated to the Board of Revenue for information and guidance.

2. The orders in paragraph 1 of G.O. No. 677, Revenue, dated 21st March 1919, are hereby cancelled.

3. The Superintendent, Government Press, is requested to publish the following notification in the *Fort St. George Gazette*:—

NOTIFICATION.

Notification No. 108, dated 21st March 1919, published at page 448 of Part I of the *Fort St. George Gazette*, dated 1st April 1919, is hereby cancelled.

(True extract)

A. F. G. MOSCARDI,
Temp. Addl. Secretary to Government.

To the Board of Revenue (Separate Revenue).
" other heads of departments under Revenue (paragraph 1 only).
" other departments of the Secretariat except Financial (Pension).
" the Accountant-General (through the Financial Department).
" the Superintendent, Government Press, Madras.

Copy to the Government of India, Finance Department (with C.L.).

Forwarded to the Home (Educational) Department.
(By order)



S. Ramaswami Aiyar
Superintendent.

Home (Educ.) Dept.
CR-1271. From the Rev. Sept. G. No. 1077
8 7. 5. 1919.

Endt. 1271A-18 26.5.19
communicated to
the D.P.I. in continuation
of Endt. No. 2720A-1 dated
24th December 1918 and No. 245A-1
of the 28th March 1919
2. The D.P.I. is requested
to examine the case of
each officer under him
who has been granted
a house-rent allowance
or free quarter in the light
of the revised ruling now
~~in force~~ promulgated by the
Govt. of India and to submit
the report called for in
the ^{the first of the two} endorsements quoted
above at an early date

SK
22.5.19
MS
28.5.19

OK
14.5.19
MS
26.5.19

The D.P.I.
The S.G.M. (Home Dept.)

Home (Education) DEPARTMENT.



Received

14 SEP 1919

191

Registered

15-8-1919

Subject.

Replying to Government Endorsement No.1271 A-1 Home (Education) dated 26-5-19 regarding liability to pay income tax on account of ~~XX~~ free quarters or House rent allowance.

ENCLOSURES

No.

Spare copies

No. 3164/19

Station Madras

Dated the

12-8-

1919

From (Name) The Hon'ble Mr. R. Littlehales, M.A.,

(Designation) Director of Public Instruction,
Madras.

To The Secretary to the Government of Madras,
Home (Education) Department.

Sir,

With reference to para 2 of the endorsement of Government No. 1271 A-1 Home (Education) dated 26-5-19, I have the honour to state that none of the Officers of the Educational department are permitted to sublet the rent free quarters provided for them and that a large number of those who possess rent free quarters are granted them by virtue of the duties they perform as Wardens or Superintendents of hostels attached to Educational Institutions.

2. As regards house rent allowance, there is only one Officer who is liable to pay income tax on that account. The Officer in question Miss R. McLeod, Superintendent, Presidency Training School for mistresses, Egmore, has been granted furlough

13
furlough for two years from 7-1-19. Miss McLeod's pay is Rs. 350/- in a grade of Rs. 350-10-450 and she has been granted a house rent allowance of Rs. 80/- per mensem in lieu of free quarters- Vide para 4 of her agreement printed in G.O. No. 1400 Home (Education) dated 1-11-18. If after the expiration of her furlough Miss McLeod returns to the Presidency Training School for Mistresses, Egmore, then she will continue to receive house rent allowance until free quarters are provided for her, and she will have to pay additional in the tax so long as she is in receipt of house rent allowance.

I have the honour to be,

Sir,

Your most obedient servant,

X. K. K. K.
for Director of Public Instruction.

mb
T.V. N. D/. 10-9-19.

NOTES.

Page

10
Home (Rev) Dept

C.M. 2720A. From the Sep. Rev. Dept. No. 429 of 22-10-19.
" 78A. From the S.G.H. No 26 of 10.1.19.
" 1271A. From the Rev. Dept. No. 1077 of 8-5-19

Subject. Liability to income tax of house rent allowance & the value of rent free quarters.

G.O. No 1077 Rev., dated 7th May 1919, now received from the Revenue Dept. may be communicated to the D.O. & the S.G.H. in continuation of End. No 2720A-1, and S.G.H. No 1 of 25-3-19, dated 24th Dec 1918. The D.O. may be requested to examine the case of each officer who has been granted house rent allowance or free quarters in the light of the ruling now made by the Govt of India.

2. The S.G.H. has already replied to the endorsement quoted above. He requests that the value of the rent free quarters assigned to him & to his Personal Asst. may not be held liable to income tax. Under the rule now issued by the Govt of India, the value of the quarters will be liable to the tax only if the tax two officers have the right to let the

page 9 of cf.

page 5 of cf. ⑤

page 6 of cf.

page 9 of cf. A

A

the houses. It does not appear that they have the power. The P.W.D. may however be consulted on the point.

The file may be sent (no) to that depth after the issue of the order.

below

CR
24.529

Mr. 20/7/9

MR
20/5/9

FW

P.W.D.

OW
SW

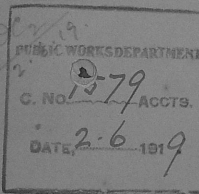
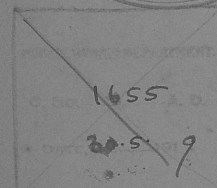
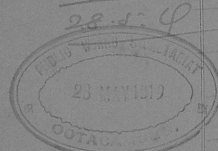
J.S. with reference to the portion marked A in the Educational Dept. note above, it is submitted, that no general orders have been issued by this Dept. in regard to subletting of rent-free quarters of Govt. by the officers to whom they are allotted, nor are any specific orders traceable permitting the S.G. to, and his Personal Assistant to sublet their residences.

2. Attention is in this connection invited to the following G.O.s:-

(1) S.O. No. 1003 W.D. 27.5.15

(2)

Edna 1271A-2



* flag 'E' 21.33

20/9/9

* Flag'r
 * Flag'e
 * Flag'E

* Flag'r
 * Flag'e

In the words
 the S & M and
 his PA have
 not at present
 the right to
 sublet their qts

Uth
 20.6.19



Proc no. 1579 Acct 79-1
 8.21.6.1919

(2) Gov. 811 W 26.5.1916
 and (3) Gov. 655 W 16.5.1917.

It will be seen from (1) above that
 a Govt officer cannot sublet the
 residence allotted to him to any
 private individual.

On the analogy of the
 in his case of building/public works ^{renting}
 orders issued under (2) and (3)
 it is submitted, that sanction
 of Govt will have to be obtained
 by the officers possessing rent
free quarters for subletting them
 to other Govt officers in case
they propose to receive rent
from them. In such cases the
 Govt would doubtless order
 the payment ^{to them} of rent by
 the subtenants to the Govt.
 Those who ^{possess} ~~sublet~~ rent free
 quarters will thus not be
 able to make money by sub-
 letting their quarters.

³ ~~By the returning~~
^{may be sent to Home}
 The file ~~to~~ (Educational) with
 the above remarks. ^{then}
~~A remark of the AG also~~
~~may be made by invited~~

20.6.19
 20.6.19
 Home (Dn) Uth 20.6.19
 20.6.19

13
Home (23rd) Dept

As the S. G. M and his P. A. have not the right to sublet their quarters the value of the rent free quarters assigned to them ~~which~~ is not liable to income tax.

2. The file may be over pending receipt of the D. P. I. reply to B. G. T. No 1271 A-1, dated 26th May 1919.

8K
22/6/19.

CA
vs/10/19

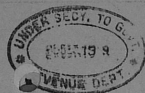
CN 2074 A. From the D. P. I., R. C. No 3164
8 12. 2. 19.

p. 12 of cf.

The D. P. I. report that the rent free quarters provided for educational officers are not liable to income tax as the officers are not permitted to sublet them.

2. As regard house rent allowance the D. P. I. states that the allowance granted to Miss Medes is the only one liable to income tax. She is now on leave. When she returns & receives the allowance she may be ~~directed~~ ^{directed} to pay income tax on it. A draft order is submitted

Mr (Luo)



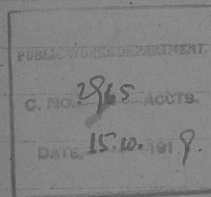
Revenue 2074 A-1

20.9.19

Rev. 1676 - C

Reg. 1 10 19

1100
1.10.19



1100
9.10.19

Rev. U.O. No. 1676 C 19-1

Accts 9 15.10.19

5

mitted for approval. It may be sent to the ~~Board of P.W.D.~~ P.W.D. & Rev. Dept for perusal before issue.

SA
26.9.19
1100
27/9/19

A
28.9.19
5

Reconsent is in line of free quarters, the matter is one for decision in Revenue

Rev

PWD

To & S

Revenue Dept

1100
30/9/19

The fact that the house rent in question is granted in lieu of free quarters does not affect its liability to income tax. It will be exempt only if it represents the difference between the rent actually paid by the occupant and what is a fair rent for her to pay. Cf para 5 of Mr Young's note on p. 6 of notes to G.O. No. 429. S.R. of 22.10.18.

This condition is not apparently satisfied in this case and the allowance is, therefore, liable to income tax. With these remarks the file may be passed on to P.W.D. (who have to make order in such cases) Rev. thereon. 820.49 PWD up 9.10.19

C No 2965 And

15 TWD.

SW.

The draft order may be accepted and the file returned to Home (Edel)

through ~~SAd~~

TR

28 15-19-

24/10/19
24/10/19

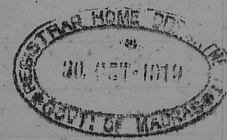
21-10-19
23-10-19

Home (Edel)

11/11/14

P.W.D. No 2965 And 19-1

28-10-19



In approval

30.10.19

31/10/19

Homicide (27) DEPARTMENT.

House rent allowance

Directing that the — granted to His R. the dead
Supt., Presidency Training School for mistresses,
Egmore, should be held liable to income-tax.

READ AGAIN G.O. No. 429 S.R., dated 22. 10. 1918
 " " " " 1077 Rev " 7. 5. 1919.

READ ALSO:—

C. No. 2074 A From the S.O. P. No. 344/69 dated 12-7-1979

ORDER.

No. 1339, dated 31. 10. 1919

Bill:

The Govt ^{are pleased to note} ~~trusts~~ that the ^{of Rs 50/- per} house rent allowance granted to Miss Rebekah Meeked, Superintendent, Presidency Training School for Misses Egmore, ~~should be~~ ^{is} ~~not~~ ^{be} liable to income-tax.

8K
26.9.19
MS
21/9/19

$$\frac{a}{29.99}$$

31/10/19

2 The D.P. (90)
" A.G. (an)

(150) (100)

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REAP LEADS G.O. No.
10

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LET. OF GOVERNMENT

STATEMENT WITH LETTO.

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