M.R.O. 1—32,400—22-11-30

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 420 Press ~~Mis.~~

Dated 22. 8. 1860.

B.No. 65-66 3/4

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
22nd August 1860.

No. 65. Read the following Proceedings of Government, in the Military Department, dated 17th August 1860, No. 2,971.

Forwarding certain correspondence from the Government of India, relative to the exemption of Captains on half batta and Military Pensioners from the operation of the Income Tax.

(Vide Proceedings, Military Department, dated 17th August 1860, Nos. 318 and 319.)

No. 66. ORDER THEREON, 22nd August 1860, No. 420.

To be recorded.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. S. T. Augustin.

MILITARY DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers:—

From the Secretary to the Government of India, Military Department, Fort William, 4th August 1860, *No.* 127; *to the Secretary to Government, Military Department, Fort Saint George.*

With reference to my Telegram of this date, I am directed to transmit to you for the information of the Government of Madras, transcript of the documents marginally cited, relative to the exemption of Captains on half batta and Military Pensioners from the operations of the Income Tax.

Letter from the Officiating Military Auditor General No. 321, *dated* 30*th July* 1860, *and reply thereto No.* 83, *dated 3rd August* 1860.

Letter from do. No. 322 *dated* 1*st August* 1860, *and reply thereto No.* 82, *dated 3rd August* 1860.

From the Officiating Military Auditor General, Fort William, 30*th July* 1860, *No.* 321; *to the Secretary to the Government of India, Military Department.*

With reference to Section CXXVII of Act XXXII of 1860, I have the honor to request, for my guidance, early instruction, as to which of the rates marginally noted should be taken as the standard Pay and allowances of a Captain of Infantry. The first two scales include allowances that are only specially exempted in the subsequent Section CXXIX.

Pay and allowances.	
In the Field	*Rs.* 415-6
In Garrison	,, 374-1
Pay and Indian allowances	,, 249-1

2. I beg also to be informed, whether the Act will have effect on salaries for July or for previous months to be issued or issuable in August next.

From the Secretary to the Government of India, Military Department, Fort William, 3rd August 1860, *No.* 83; *to the Officiating Military Auditor General.*

In reply to your letter No. 321 of the 30th ultimo, I am directed to acquaint you that the Field rate of Pay and allowances of a Captain of Infantry viz. Rupees (415-6) four hundred and fifteen and Annas six per mensem, is to be taken as the standard rate referred to in Section CXXVII of Act XXXII of 1860.

The second para. of your letter has been replied to by the Notification in the Home Department No. 1398, dated 30th July 1860.

From the Officiating Military Auditor General and Controller of Military Finances, Fort William, 1st August 1860, *No.* 322; *to the Secretary to the Government of India, Military Department.*

I have the honor to state, that the Presidency Paymaster has enquired with advertence to to Clause CXXVII of Act XXXII of 1860, whether pensioned Soldiers equally with effective Non-Commissioned Officers and Privates, are exempted from the Income Tax.

War Office Regulations, Page 235.

Chelsea Pensioners in England do not pay the Tax, but that may be, because it does not extend to incomes so small as their stipends. They are also liable to serve in a Veteran Battalion or in a Regiment of the line, within the United Kingdom.

It was intimated in Government letter No. 579 of 16th February 1853, that pensioners are not subject to Military Law, but to the Civil tribunals.

If the Income Tax be recovered from Military pensioners, I apprehend that the pensions of European and Native Officers will be liable equally with the Stipends of Non-Commissioned Officers and Privates.

There does not appear to be any exemption in the Act.

From the Secretary to the Government of India, Military Department, Fort William, 3rd August 1860, *No.* 82; *to the Officiating Military Auditor General.*

In reply to your letter No. 322 of the 1st instant, I am directed to acquaint you, that Military Pensioners are considered as exempted from the operation of the Act XXXII of 1860; their case coming within the spirit of Section CXXVII of that Act.

ORDER, No. 2971, 17*th August* 1860.

Communicated to the Commander-in-Chief, and Pay Departments.

(True Extract.)

Dy. Secretary to Government.

To the Adjutant General. With 3 spare Copies
,, Financial Department.
,, Military Auditor General.
,, Accountant General.
,, Superintendent of Pensions.
,, Civil Auditor.
,, Paymaster Presidency.

Exd. G. Rodrigues.

Rec'd 31 Aug 60

Rec'd 1860 Dep't
Pro of Govt —
Pros: of Govt in the
Milky Dt &c 2971.

Dy. 17th }
Rs. 18th } Augt 1860.

2 Share copies

No 417.

Forwarding certain
correspondence from the
Govt of India relative to
the exemption of Captains
on half batta & Milty Pen-
sioners from the operation
of the Income Tax.

No 420 — 22d Augt 60

Recorded

J P

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