

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	601	Press Mis.
Dated	17. 12.	18 60

18/12/25

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Not to be folded or roughly handled

19/12/25

*Proceedings of the Madras Government, Financial Department,
7th December 1860.*

Read the following papers:—

No. 24. From W. BALMAIN, Esq., Officiating Sub-Treasurer, to T. PYCROFT, Esq.,
Chief Secretary to Government, Fort Saint George, dated 5th December 1860.

I have the honor to solicit the Orders of Government in regard to the enclosed Bills and Memo. from the Advocate General.

2. They were first received with the words "Contents deducted:" they were returned with a Memo., requesting a receipt to be written in the usual form. Mr. Smyth again sent them with a Memo. saying that he would add no further receipt.

3. As the Bills do not bear a receipt of any sort on them, they were returned. I have just received them with the additional words "for Income Tax" inserted, and the appended Memo., and request to be informed if they are to be paid. I beg to state that the Bills for October were receipted in the usual manner as required by Government Order, published in the *Fort Saint George Gazette of the 17th February last*, page 343. No objection on account of the deduction of the Income Tax was made by Mr. Smyth.

No. 24A. From THOMAS SYDNEY SMYTH, Advocate General, to the Chief Secretary to Government, Fort Saint George, dated 5th December 1860.

I request you will bring to the notice of His Excellency the Governor in Council, the proceeding of Mr. Balmain the Officiating Sub-Treasurer, in refusing to pay my salary and that of my Establishment.

2. The Abstracts were made out, signed by myself as usual, and passed in the usual form by the Civil Auditor. On the back was noted the deduction for Income Tax, and under this I signed, as "deducted," to which I afterwards added "for Income Tax," so that there stood my signature, on the back, to the amount in question as being "deducted for Income Tax," besides my signature on the face of the whole amount.

3. Mr. Balmain returned the Bills with a Memo., of which I have no copy, refusing to pay them till properly signed in his opinion. I affixed beneath his Memo. the following:

"Memo. for the Officiating Sub-Treasurer.—I object to sign what is not true. I sign for "what I receive as received, and what is deducted I sign for as deducted. I decline to sign "otherwise than according to the fact."

THOS. SYDNEY SMYTH,
Advocate General.

December 5th, 1860.

Mr. Balmain wrote back as follows:

"There is no receipt of any sort on the Bills and they cannot therefore be cashed."

W. BALMAIN.

December 5th.

He can hardly have looked at them.

I wrote back again:

"There is such a receipt on both the face and the back of these Bills, and I claim payment "for the last time."

December 5th.

T. S. SMYTH.

4. His Excellency in Council will I am sure perceive that I have given a full and ample receipt, in exact accordance with the facts of the case; I therefore trust that Government will either direct Mr. Balmain to pay those Bills, or permit me to compel him to perform his legal duty by an action at law.

*Salary like a abtimate
To the Government*

Proceedings of the Madras Government, Financial Department,
7th December 1860.

No. 25. ORDER THEREON, 7th December 1860, No. 601.

By a Notification dated 17th February last and published in the Fort Saint George Gazette of the same date, it was directed that receipts for all documents presented for payment at Treasuries in the Madras Presidency should be by endorsement of the payee as under:

Contents received.
A.B., Payee.

This course has from that time been followed in respect of all salary bills and abstracts.

2. If Mr. T. S. Smyth will receipt his bills in this manner they will no doubt be at once paid by the Sub-Treasurer.

3. This endorsement appears in the first instance to have been passed on the bills, but to have been subsequently altered to contents deducted for Income Tax. But deductions on account of Income Tax do not require to be certified to by the payee.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

Financial Department.

Proceedings of the Madras Govt.
Read the following letters:

From the offg. Sub Treasurer {
" Advocate General { (Here enter 5 Dec 1860)

Order thereon 7 December 1860. No 601.

By a notification dated
17 February last and
published in the Fort
St George Gazette of
the same date it was
directed that receipts
for all documents
presented for payment
at Treasuries in the
Madras Presidency
should be by endorsement
of the payee as
follows, under,

Contents received

A.B. - payee

This course has from
that time been followed
in respect of all
salary bills & abstracts.
The same course

~~with~~
The undersigned
has been - or he
author of the abstract
which with signed
deductions for
income tax paid

(14)

It is T. S. Smyth will
receive his bills in this
manner they will be
done & done paid
by the Sub Treasurer

Copy

This endorsement
appears in the first instance
to have been passed on the
bills. but to have been
subsequent of approval
to contents deducted
and of the income tax -
the deductions on each
of income tax do not
require to be certified
to by the Officer

of the

To the Sub Treasurer.
" Advocate General
with Pay abstracts (see 22)

Freemantle 1860 Sept 12

No 601

Pro: of the Madras Govt

27th Dec 1860

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24-25