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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 398	Press / Mis.
36-39	
Dated 26-9- 18 70.	

36-39 11/12

Not to be folded or roughly handled

No. 392.

FROM

THE HON. R. S. ELLIS, C.B.,
Chief Secretary to the Government of Fort Saint George,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

Mr. J. C. Winscom was first employed in the Income-tax establishment on the 1st October 1861, and continued to serve till the 31st March 1862, when he resigned. He was again employed as Collector of License, Certificate, and Income taxes in the town of Madras from the 24th April 1867 till the 31st December 1869, and on the 1st January 1870 he was appointed a Deputy Collector. Mr. Winscom has addressed a memorial to this Government praying that his service from the 24th April 1867 may count for leave and pension.

2. On Mr. Winscom's applying for privilege leave it was declared by the Audit Department that the leave rules were not applicable to the Income-tax establishment, apparently on the ground that that establishment is temporary, as were also those for the collection of License and Certificate taxes.

3. I am to observe that the report of the Officers of Audit seems to be grounded on the ruling of the Government of India noted in the margin, which, however, applies to the old Income-tax establishment. As far as this Government are aware, no corresponding ruling has been issued as regards the License, Certificate, or recent Income-tax establishments.

25th Jan. 1861, No. 887.

4. There is a peculiar hardship in applying the ruling regarding the old Income-tax establishment to Mr. Winscom's service subsequent to 1867, namely, that, if his service for pension is to commence from the 1st January 1870, he will be compelled to retire on the ground of age before he becomes entitled to a pension of any kind.

5. I am, therefore, directed to request that the Governor-General in Council may be pleased, as a special case, to permit Mr. J. C. Winscom's service, from 24th April 1867 to 31st December 1869, to count for leave and pension, and generally to issue a ruling as to the status, in these respects, of the servants employed in the collection of the late License and Certificate and existing Income taxes.

6. I am also to state that, in the opinion of His Excellency the Governor in Council, the peculiar nature of taxes of this description renders it most desirable that men of good character and probity should not be deterred from accepting employment in connexion with them by the knowledge that their service, however good and long, will not entitle them either to leave or to pension.

OOTACAMUND,
26th September 1870.

I have the honour to be,
Sir,
Your most obedient servant,

Chief Secretary.

Exd. A. S. Rodgers.

1870.

FINANCIAL DEPARTMENT.

From

The Chief Secretary to Government,

Fort Saint George

To

The Secretary to the Govt. of India,

Financial Department.

Dated 26th Sept. 1870.

Read

No. 392.

Enclosure.

Forwarding a memorial from Mr. J. C. Winscom praying that his service under Government as Collector of License, Certificate, and Income taxes may count towards leave and pension.

Income Tax Office

Madras 19th July 1870

From

J. C. Winscom Esq.

2d Class Deputy Collector

in charge of Income Tax

To

R. A. Dalyell Esq.

Examiner of Accts to Govt.

Sir

I have the honor to enclose

Copies of a correspondence between

Myself and the Examiner of Claims

from which it appears that he is of

opinion that I am not able to count

the time I have passed in the Government

service as entitling me either to leave,

or pension, and I beg respectfully to

solicit the attention of the Government

to the case in the hope that they will

recommend that the time so passed

may be allowed to reckon in the

ordinary manner.

2. Having been previously

employed under the Income Tax Act

Act of 1860 I remained the Service
in 24 April 1867 and from that date
to the present I have had no privilege
leave; my application last year having
been refused by the Examiner of
Claims although the Supreme Court
have ruled that such leave is necessary
for preserving the health and efficiency
of this Servants.

3. My prospect of securing any
pension will entirely depend on this
time being allowed me as otherwise
I shall be debarred by age from
serving the necessary time.

4. During the three years that
have passed I have had to carry out
successively three separate Acts of the
Legislature, viz the Licence Act
of 65. the Certificate Act of 68 and
the Income Tax Act of 65. and this
has not been any ordinary routine
work, but one in which daily demands,
Local and personal were necessary for

for its successful performance.

5. I do hope that this case may
meet with favourable consideration
from his Excellency the Governor
and his Council.

I have the honor to be
Sir
Your most obed't Sv't
J. Watson
Deputy Collector
in charge of Income Tax

From
J. C. Wisconsin Esq
2d Class Deputy Coll.
To
W. Dowd Esq
Examiner of Claims

Sir
I have the honor to request
the favor of your informing me in
what respect the time spent by me
in the Government Service previous
to

to my appointment as Deputy Collector
on 1st January 1870 Counts in regard
to privilege Leave, Furlough or Pension
I entered the Service as Collector
of Licence Tax on 24 April 1867
for a fixed period which was without
any interruption renewed from time
to time till 31 March 1869 after
which it became permanent.

I have &c

(Sgd) J.C. Wilcox

Dy Collector

(True Copy)

Jas P.

No 163.

Fort St. George

Accountant General's Office

15th July 70

From

The Examiner of Accts

Fort St. George

Sir J.C. Wilcox Esq

Collr of Income Tax

I have the honor with reference
to

7 6

to your letter No — dated 11th instant
to refer you to my report dated 4th Sept.
last No 84 upon your application dated
31st August 1869 for Privilege Leave, and
to state that for the reason given therein
your Service prior to 1st January 1870,
from which your appointment as
Deputy Collector dates, does not
reckon towards either Leave or Pension

I have the honor to be

Sir

Your most obedt Servt

(Sgd) W. Donald

Examiner of Accts

(True Copy)

Jas

No. 731

5 9

Accountant General's Office,

FORT SAINT GEORGE,

4th June 1870.

REPORT of The EXAMINER of CLAIMS.

In reply to Reference dated 4th March 1870 the undersigned has the honor to subjoin a Statement of Mr. J. C. Winsconns Service under Government

		From	To	
Head Clerk Income Tax Special Commrs Office		1860	1861	
		1 Oct.	31 Jany	250
Manager ——— Do ——— Do ———		1861	1861	
		1 Febry	31 July	150
Collector Income Tax Commissioners Office		1862	1862	400
——— Do ——— Do ———		1 Augt	31 March	400
Break through resignation on 1st April 1862				
Collector of Licence Tax ———	24	1867 April 1868	30 April 1869	800
——— Do ——— of Certificate Tax ———	1	1 May 1869	31 March	800
——— Do ——— of Income Tax ———	1	1 April 1869	31 Dec.	800
By Collector 2 Class but to remain in Charge of Income tax Department Madras	1	1870 Jany	1870 31 March	800
——— Do ——— Do in charge of Treasury Coimbatore	1	April		800

H. Donald

Examiner of Claims.

To

The Chief Secretary to Government
Civil Pension Dept

Forwarded to the Revenue Department.

Fort St George
9 June 1870

Chas Macleane

To the Revenue Department

Actg Under Secy

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ papers

From Mr J. C. Winscom — dt. 19th February 1870

— the Examiner of Claims — dt. —— June —— No. 731

Order thereon 26 Sept. /70 No. 391.

Ordered that the following letter be despatched to the Government of India

No. 391.

The Secretary to the Government of India

Financial Department

Sir,

Mr J. C. Winscom was first employed in the Income tax establishment on

on the 1st October 1861, and continued to serve till the 31st March 1862 when he resigned. He was again employed as Collector of License Certificate and Income Taxes in the Town of Madras from the 24th April 1867 till the 31st December 1869, and on the 1st January 1870, he was appointed a Deputy Collector. Mr. Winscom has addressed a memorial to this Government praying that his service from the 24th April 1867 may count for leave and pension.

2. On Mr Winscom's applying for privilege leave it was declared by the Audit department that the leave rules were not applicable

25th Jany. 1861. N. 887.

applicable to the Income tax establishment, apparently on the ground that that establishment, ~~as also~~ is temporary as were also those for the collection of license and certificate taxes, ~~it~~ ~~temporary~~

3. I am to observe that the report of the officers of audit seems to be grounded on the ruling of the Govt of India noted in the margin, which however applies to the old Income Tax Establishment. As far as this Government is aware, no corresponding ruling has been issued as regards the license, certificate, or recent income tax establishments

4. There is a peculiar hardship in applying the ruling regarding the old income tax Establishment to

to Wm Winsconi's service
subsequent to 1867 - viz:
that if his service for pension
is to commence from the
1st January 1870 he will
be compelled to retire on the
ground of age before he be-
= comes entitled to a pension
of any kind.

5. I am therefore di-
= rected to request that
the Governor General in
Council may be pleased, as
a special case, to permit
Wm J. C. Winsconi's ser-
= vice from 24th April
1867 to 31st December 1869
to count for leave and
pension; and generally to
issue a ruling as to the
status in these respects
of the servants employed
in

15 3

in the collection of the
late license and certificate,
and existing income taxes

H.E.S

I would add some
thing to the following
effect.

"The deduction
~~charge~~ return of taxes
of this description
renders it most de-
-sirable that men
of good character &
position should not
be deterred from ac-
-cepting employment
in connection with
them, by the knowledge
that their service will
not entitle them either
to fame or to pension."

I am also to state that in
the opinion of H.E. the
S. in C.

Fol Wood
26 Sept 70

Letter to Hdqrs 70

Govt. of } Madras.
18

To

Dated
Recd. } 18 , No.

Nos.

Mr Stokes.

Rev. Dept.

17

Proceedings of the Madras Government
Under date the 1870

Read the following
papers:-

From Mr J. C. Winscom
Praying that the time
passed in the Govt Service as
Collr of Income Tax & Income
Tax may count towards leave
and pension

Rr. 19 Feb. 1870.

From the Secy of Claims
Forwarding Statement
shewing Mr J. C. Winscom's
service under Govt.

Rr. 4 June 1870.

The rulings regarding
service on the Income Tax
establishment are against
Mr Winscom's claim
& may also be held
to apply to Licence tax
establishments, although
no special ruling on
this point has been
laid down. Mr
Winscom might possibly

The Govt must
decline at present to
pledge themselves to any
special treatment of
Mr. Winscom's request
that his service since
April 1869 may be al-
lowed to count for pension.
His claim can be con-
sidered at the expiration
of

of the term of service which, if the pension rules were applicable to employment on a temporary establishment, would entitle him to pension -

to be satisfied with having got into the service at so advanced an age but on the other hand he will perhaps feel it a hardship to work without the pension. The medical course followed in the draft is therefore submitted, this best. It is assumed to be out of the question that Mr W's service prior to 1864 should be allowed to count, because a break of five years intervened owing to his resignation.

A communication from the Pension Department

states as follows.

"It is a rule in the Pension Department not to give examinations to persons whose ages are ascertained after forty, on the ground that if at those times they entertain them have not the usual prospect of getting a fair amount of work out of them"

Wm Anderson
Service & Count
for pension

Consult

J. Ken Wilson

I do not think the
matter should be
left in doubt. I would
apply for Sub: pt.
(if necessary) and
recommend that
his services since
April 66 by be very
kind as may claim
to be given

I. D. S

I would recommend
&

N.

A. 30th Augt 70 R3d

1870.

Financial DEPARTMENT.

From

The Chief Secretary to Government,
Fort Saint George,

To

The Secretary to the Govt. of India,
Financial Department.

Dated Sept. 26 1870.

Recd.

No. 392.
Enclosure.

Nos. 36. 39.

496

Forwarding a Memorial from Mr. J. C. Brunsdon praying that his services under Govt. as Collr. of Licenses and Income Certificate tax may Count towards leave and pension.