

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1041

Press
Mis.

126-127

Dated

16

5

1867

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
16th May 1861.*

No. 126. Read the following Extract from the Proceedings of the Government of India in the Financial Department, under date the 6th April 1861, No. 4,160:—

Read again a letter from the Government of Madras, No. 2,486, dated 24th December 1860, relative to an application from the Officer in charge of Pension and Family Payments at that Presidency, claiming exemption from Income Tax, of certain items of income.

Read again the Financial Resolution, No. 2,288, dated 27th February 1861.

Read a Report from the Military Finance Department, No. 189A of the 25th ultimo.

OBSERVATIONS.—On the 24th December last, the Government of Madras forwarded a letter from the Officer in charge of Pension and Family Payments at that Presidency, claiming exemption from Income Tax of certain items of income.

	Rs.	A.	P.
• For Writers and stationery.....	175	0	0
For Horse conveyance.....	30	0	0
For Office house rent.....	30	0	0
For Peons.....	6	8	0
	241	8	0

This Officer, it was intimated, received an allowance of Rupees 241-8-0* per mensem, of which Rupees 164-8-0, was allotted as follows:—

	Rs.	A.	P.
1. Office establishment and stationery.....	104	8	0
2. Office rent.....	30	0	0
3. Horse allowance.....	30	0	0
Total.....	164	8	0

the remainder, viz., Rupees 77, constituting his personal profits of office.

The Government of Madras accordingly recommended that the sums proved to be *bond fide* expended for the Government purposes, for which they were granted, be exempted from Income Tax, and that all sums not proved to be so expended, be treated as the private income of the recipient.

This Government ruled that the disbursements for the public service mentioned in the letter from the Government of Madras, were items fit for exemption under Section 129 of the Act.

In regard to the propriety, however, of granting a consolidated Office allowance to cover the pay of its head, as appeared to be the case in the instance of Captain Smith, the Military Finance Department was called upon to report thereon.

That Department now reports "that a practice prevails in the Military Department of granting a lump sum, to cover the expenses of some Military Offices out of which the Officer provides clerks, stationery, and various contingent disbursements; the consolidated sum granted for Military Offices is in general small and financially can be of little importance if exempted from the Income Tax. Moreover, strictly viewing the object of the grant, the Office allowance in the Military service is not recognized by Government, as giving any personal benefit to the Officer, and consequently as not being open in any way to deductions for the Income Tax."

The Military Finance Department adds, that the clerks who are paid out of this consolidated allowance, are liable to pay the Tax on the income they receive out of the grant, and that practically little is left on which exemption can be claimed.

It appears to this Government, that Income Tax should not be charged on the consolidated allowance above referred to, where it is *bond fide* given as a composition for expenses for which the Government must otherwise have paid, as clerks, office stationery, &c. The Governor General in Council is accordingly pleased to exempt this allowance from the levy of the Income Tax.

(A true Extract.)

(Signed) C. H. LUSHINGTON,
Secretary to the Government of India.

*Proceedings of the Madras Government, Revenue Department,
16th May 1861.*

To the Government of Madras for information and guidance, in continuation of the Resolution of this Government, No. 2,288, dated the 27th February last.

No. 127. ORDER THEREON, 16th May 1861, No. 1,041.

1. Ordered to be communicated to Captain G. A. Smith, with reference to his letter to the Secretary to Government, Military Department, dated 17th November 1860, No. 925.

2. Resolved also that the foregoing Resolution, together with the previous one of 21st December 1860, No. 2,480, Revenue Department. 27th February last, No. 2,288, and the letter from this Government to which they reply, be communicated to the Military Department and the Offices of Account and Audit.

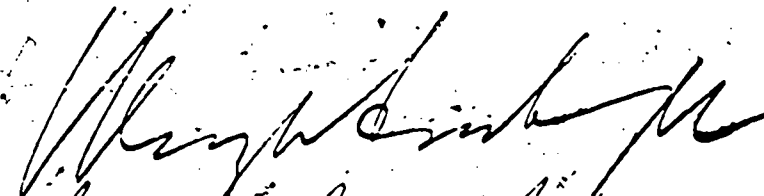
(Signed) C. G. MASTER,
Deputy Secretary to Government.

the Office allowance in the Military Service is not recognized by Government, as giving any personal benefit to the Officer and consequently as not being open in any way to deductions for the Income Tax.

The Military Finance Department adds that the Clerks who are paid out of this Consolidated allowance, are liable to pay the tax on the income they receive out of the grant, and that practically little is left on which exemption can be claimed.

It appears to this Government that Income Tax should not be charged on the Consolidated allowance above referred to, wherein it is bonafide given as a composition for expenses for which the Government would otherwise have paid, as Clerks, Office Stationery &c. The Governor General in Council is accordingly pleased to exempt this allowance from the levy of the Income Tax.

(A true Extract)


W. H. Smith
Lieut. Col. Secy to Govt of India

To
The Government of Madras for information and guidance, in continuation of the Resolution of this Govt No 2288 Dated the 27th February last.

Dec 1887
No. of foot for clearing
No 1020 -

1040

John

Adelphi & the City
of London.

11
6th June 1861
Bancroft
to 1861
to 1861

Mary McFerson 1870
from Scotland making to
the *University*
P. y. July 1878

By Atty. Gen. 1378

No 1264127-

Commissary General
Headsman of the Court
Shades emblem of the
Angels and soldiers
all over the world

[illegible]

He offered in 1847
to be a candidate for
Governor of the State
but declined as an
opportunity would arise

3. General Committee, Rev. or
13 members and chairs in
the Board of Directors of

Sept. 16: Sunday

~~SECRET~~

W. A. R. R. R.

~~John Lee~~
18th May 1827.

1041

Ordered to be communicated to

Capitani G. A. Darnley, with reference to
his letter to Mr. Darnley & Co. relating

Geheimniss. d. d. 17. März 1825.

2. *Resolved also that the foregoing*

Revelation? to the south the narrow

file of 27th Military. Col. 1st 2285 and
243x/H

the letter from the 18th is received

Highly, he recommended a
Military Expedition to the Office

Copied by Raymond Linné Ruedel

Lahekans & smaller Corp-16

examined and found generally good & clean - 2/1885

3 - Lewis & Clark at Ft. Tilden
 1 - Letter to J. Charles for Tilden

~~Commencement~~
1810-1811

13 December 1968

Walden at Cambridge N.