

(1) Number of pages 8
(2) Date of repair 19-11-42
(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	1249	Press Mis.
Dated	8-5-	18 65.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
8th May 1865.*

No. 170. Read the following letter from Captain J. F. FISCHER, R. E.,
Controller of Public Works Accounts, to Colonel C. A. ORR, R. E.,
Secretary to Government, Public Works Department, dated Madras, 27th
April 1865, No. 3,107 :—

SIR,
1. With reference to G. O., 11th instant, No. 990, I have the honor to forward,
for the information of Government, copies
Enclosures 2. of correspondence with the Income Tax
Commissioners regarding the course pursued by this Office in charging Income Tax
on one year's salary paid to Mr. Dopping on his leaving the service, from this it
appears they approve of the course adopted here.

2. The Commissioners also state, that they can find nothing on the records of
their Office in support of Mr. Dopping's statement to the Secretary of State; that
they, the Commissioners, fully and entirely agreed with him in considering this
portion of the amount paid to him should be exempt from Income Tax.

From Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, to N. MORISON,
Esq., Secretary to the Commissioners of Income Tax, Madras, dated 20th April 1865,
No. 3,033.

SIR,
1. With reference to G. O. of the 11th instant, No. 990, I have the honor to request you
will be good enough to obtain and forward to me the opinion of the Commissioners as therein
required in the case submitted for their consideration.

2. Mr. Dopping alleges, the Commissioners agreed with him in considering he was not liable
to Income Tax on retiring from the service of Government, but he brings forward no evidence
whatever to substantiate this assertion, and which is also in direct opposition to their ruling com-
municated by you to this Office in your letter, No. 67, dated 16th March 1861 in the case of Mr.
Merrall, Civil Engineer, who left the service under similar circumstances.

3. From the records of this Office it appears Mr. Dopping is also incorrect in stating that
"Income Tax was deducted upon the whole," the deduction was made only on the salary
granted to him by Government, and this is further apparent from his own letter when he says
Rupees 216 was deducted by the Executive Engineer which is the sum due at 3 per cent. on a
salary Rupees 7,200 per annum.

From N. MORISON, Esq., Secretary to the Income Tax Commission, Madras, to Captain J.
F. FISCHER, R. E., Controller of Public Works Accounts, dated Madras, 25th April
1865, No. 73.

SIR,
1. In reply to your letter of the 20th instant, referring to the Order of Government, No.
990, dated 11th April 1865, I am desired by the Income Tax Commissioners for the Town of
Madras, to state that they consider Mr. Dopping's case is similar to that of Mr. Merrall, where
the Commissioners ruled that the amount of salary paid to that gentleman was liable to Income
Tax. They looked upon the lump payment made to Mr. Merrall as salary paid in advance.
2. The Commissioners can find nothing on record in their Office in support of Mr. Dop-
ping's statement, that they concurred with him in his opinion on the subject. The Controller of
Public Works Accounts made no reference to the Commissioner's Office in his case.

(True Copies.)
(Signed) J. F. FISCHER, Captain, R. E.,
Controller of Public Works Accounts.

No. 171. ORDER THEREON, 8th May 1865, No. 1,249.

MISCELLANEOUS, No. 10.

Ordered to be communicated to the Home
Government.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

N^o 3033.

Office of the Controller of
Public Works Accounts.
Madras. 20th April 1865. 3

From
The Controller of Public Works Accounts.
To
The Secretary to the Commissioners
of Income Tax.
Madras.

Sir,

With reference to L^o of the 11th Instant
No. 990 I have the honor to request you will be
good enough to obtain and forward to me the
opinion of the Commissioners as therein required in
the case submitted for their consideration.

2. Mr Dipping alleges the Commissioners
agreed with him in considering he was not liable
to Income Tax on retiring from the service of Govern-
ment; but he brings forward no evidence whatever
to substantiate this assertion and which is also
in direct opposition to their ruling communicated
by you to this Office in your letter No. 6 dated
16th March 1864 in the case of Mr. Merrill. C. E.
who left the service under similar circumstances.

3. From the records of this Office it appears
Mr Dipping is also incorrect in stating that In-
come Tax was deducted upon the whole "the de-
duction was made only on the salary granted to
him by Government and this is further apparent
from his own letter when he says Rupees 216 was
deducted by the Executive Engineer which is the
sum due at 3 per cent. on a salary Rs. 7200 per
annum.

Have the honor to be re-
signed / J. F. Fisher, Cpt. R.
Controller of P.W. Accounts.

N^o 73.

X-5

From
N. Morrison, Esq^{re}
Secretary to the Income Tax Commission.
Madras.
To
Captain J. F. Fischer, R.S.
Controller of Public Works Accounts.
Madras.

Sir,

In reply to your letter of the 25th instant
referring to the Order of Government No. 990, dated
11th April 1865, I am directed by the Income Tax
Commissioners for the Town of Madras to state
that they consider Mr. Dopping's case is simi-
-lar to that of Mr. Merrill where the Commis-
-sioners ruled that the amount of salary paid
to that gentleman was liable to Income Tax.
They looked upon the lump payment made to
Mr. Merrill as salary paid in advance.

2. The Commissioners can find nothing
on record in their Office in support of Mr.
Dopping's statement that they concurred with
him in his opinion on the subject. The Con-
-troller of the Public Works Accounts made no
reference to the Commissioners' Office in his case.
Office of the Income Tax Comm^{rs}.
Madras 25 April 1865. } Have the honor to be, Sir,
/ Signed / N. Morrison.
/ True Copies / Secretary.

Captain R.S.

Comd^r: J. F. Fischer, Controller of Public Works Accounts.

N^o 3107.

Office of the Controller of
Public Works Accounts.
Madras. 27th April 1865.

From Captain J. F. Frischer. P. E.
Controller of Public Works Accounts.
To Colonel L. A. Carr. P. E.
Secretary to Government. P. W. D.

Sir,

With reference to L. A. 11th instant N^o 990,
I have the honor to forward for the information
of Government copies of correspondence with the In-
come Tax Commissioners regarding the course pur-
sued by this Office in charging Income Tax on
one agent's salary paid to Mr. Dopping on his
leaving the service. From this it appears they ap-
prove the course adopted here.

The Commissioners also state, that
they can find nothing on the records of this Office
in support of Mr. Dopping's statement to the
Secretary of State. That they, the Commissioners
fully and entirely agreed with him in considering
this portion of the amount paid to him should
be exempt from Income Tax.

I have the honor to be
Sir,
Your most obedient servant.
Wm. Frischer Captain P. E.

Controller of Public Works Accounts.

Comp^d R. M.

Enclosed in a letter from
the Controller of P. W. D.
to the Secretary
to Government. P. W. D.
27th April 1865 No. 3107.

MM 1472/65

11th April 1865-27th } 890-3

Coffin made & sent Aug 27

2/10th May 1865 No 30.

27th 1865 Date

27th 1865

to the Hon. Secy. to Government

Order to be con-

= communicated to the State

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