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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 2393	<u>Press</u> ~~Mis.~~
168-63	
Dated 7 8	1867.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
7th August 1867.*

No. 168. Read the following Proceedings of the Madras Government, in the Revenue Department, dated 31st July 1867, No. 1,759 :—

Read the following papers :—

From the Acting Accountant General, to the Acting Chief Secretary to Government, dated Fort Saint George, 26th July 1867, No. 141.

1. In forwarding, for the consideration and orders of Government, the accompanying letter from the Inspector General of Police, submitting an appeal from Captain R. Beatty, Assistant Superintendent of Police, Salem, against the decision of this department in respect to his liability to be assessed for the License tax, I have the honor to state that the following interpretation has been put by this department upon Section 3 of Act XXI of 1867 :—

I. That Clause I of that Section exempts from tax under the said Act *only all Military Officers in Military employ*, whose pay and allowances do not exceed Rupees 6,000 per annum. The words “and who shall not be in Civil employment other than employment in the Police,” used in that clause, being understood as pointing to the distinction which is apparently intended to be made between Military Officers in the Police and Military Officers in other Civil Departments.

II. That Clause 3 of the same Section applies to *all* Officers of Police, whether Military or Civil, who all are alike exempt if their pay and allowances are below those of a Captain of Infantry, viz., Rupees 415-6-0 per mensem.

2. Accordingly, Captain Beatty was considered liable to be taxed, since he holds an appointment the salary of which is Rupees 500 per mensem.

3. This interpretation, I would observe, is consistent with the ruling in regard to Police Officers, which obtained under the Income Tax Act, in accordance with which the same limit in regard to pay rendered *all* Police Officers liable to the tax, whether they were Military men or Civilians. Captain Beatty's construction, however, makes a distinction between Military and Civil Officers in the Police, for according to it the former come under Clause I of the Section in question, and are not subject to tax until their pay and allowances exceed 500 Rupees per mensem, while the latter, under Clause III, are liable to be assessed if their salary amounts to Rupees 415-6-0.

From the Inspector General of Police, to the Acting Chief Secretary to Government, Fort Saint George, through the Accountant General, dated Kotagiri, 12th July 1867, No. 1,196.

* No 234, dated 8th July 1867.

I have the honor to forward, for the consideration of Government, a communication*

from Captain Beatty, who desires to appeal against the deduction made from his pay by the Accountant General under the License Act.

From Captain R. BEATTY, Acting Superintendent of Police, Madras District, to the Inspector General of Police, dated Saint Thomas' Mount, 8th July 1867, No. 234.

1. I beg respectfully to request that you will be so good as to submit my claim for exemption from the License tax, for the consideration of Government.
2. I beg to enclose correspondence on the subject with the Accountant General.

*Proceedings of the Madras Government, Public Works Department,
7th August 1867.*

3 Section 3, Clause 1 of the Act exempts all Military Officers except those serving in Civil employ other than employment in the Police. The Deputy Accountant General states that the exemption is "applicable only to Military Officers who are not in Civil employment in any department," but he gives no authority for this interpretation of the clause, the wording of which cannot possibly, in respect of substance, bear such a construction.

4. Mr. Raynor also asserts that I am liable to the tax under Clause 3 of Section 3, but supports this dictum by no reply to my appeal, viz., that being an "Officer of Her Majesty's Indian Forces, whose pay and allowances do not exceed Rupees 6,000 per annum, and not being in Civil employment other than employment in the Police," I am exempted from the tax under Clause 1, Section 3 of Act XXI of 1867, any provision for the payment of the tax by other "Police Officers" notwithstanding.

From the Acting Accountant General to the Government of Madras, to the Acting Chief Secretary to Government, dated Fort Saint George, 28th July 1867, No. 144.

In continuation of my letter of 26th instant, No. 141, I have the honor to forward for disposal another letter from the Inspector General of Police, submitting an appeal from Lieutenant C. Trotman, Assistant Superintendent of Police, Tanjore, against the Imperial License Tax.

From the Inspector General of Police, to the Acting Chief Secretary to Government Fort Saint George, through the Accountant General, dated Madras, 24th July 1867, No. 1,278.

In continuation of my letter of the 15th instant, No. 1,131, I have the honor to submit a letter from Lieutenant Trotman, Assistant Superintendent of Police, first class, who desires to appeal against deduction from his pay under the License Act.

From Lieutenant C. TROTMAN, Assistant Superintendent of Police, Negapatam, to the Superintendent of Police, Tanjore, dated Negapatam, 8th July 1867, No. 42.

1. I have the honor to enclose copies of a letter addressed to, and an answer received from, the Accountant General, in which I submitted a claim for exemption from the Imperial License tax, which the Accountant General holds inadmissible.

2. I venture to ask that you will forward my claim for exemption to the Inspector General, with a request that he will bring it, if he sees fit, to the notice of Government.

3. It cannot be denied that I am clearly exempt from the tax by Clause I of Section 3, and it seems to me equally clear that Clause I is in no way qualified or modified by Clause III, but that all four clauses are designed to meet four distinct classes of exemptions. I presume it is under Clause III that the License tax has been deducted from me.

Miscellaneous

1. The Government consider that Captain Beatty's and Lieutenant Trotman's claim is good, and must be admitted.
2. The first exemption in Section 3, Act XXI of 1867, is applicable to all Military Officers (except those in Civil employ other than the Police) drawing not more than Rupees 6,000 yearly.
3. The third exemption in favor of Police Officers drawing less than the pay of a Captain of Infantry is applicable to others besides Military Officers in Police employ, and cannot be held to cancel the first exemption.

*Proceedings of the Madras Government, Public Works Department,
7th August 1867.*

4. The Accountant General will cancel the assessment complained of, and cause a refund to be made of the amount stopped from Captain Beatty's and Lieutenant Trotman's pay.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

ORDER THEREON, 7th August 1867, No. 2,393.

No. 169.

Communicated to the undermentioned Officers:—

ESTABLISHMENT, No. 15.

Superintending Engineers.
Controller of Public Works Accounts.
Consulting Engineer for Railways.
Do. do. for the Madras Irrigation and Canal Company.
Officer in charge of the Store Department.
General Superintendent of Public Works Stores and Workshops.
Captain Kennedy.

(True Extract.)

(Signed) J. H. M. SHAW STEWART, Major, R. E.,
Under Secretary to Government.

To the Superintending Engineers.
" Controller of Public Works Accounts.
" Consulting Engineer for Railways.
" Do. do. for the Madras Irrigation and Canal Company.
" Officer in charge of the Store Department.
" General Superintendent of Public Works Stores and Workshops.
To Captain Kennedy.

Exd. S. T. Augustin.

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*Proceedings of the Madras Government, Revenue Department,
31st July 1867.*

Read the following papers :—

No. 630. From the Acting Accountant General, to the Acting Chief Secretary to Government, dated Fort Saint George, 26th July 1867, No. 141.

1. In forwarding, for the consideration and orders of Government, the accompanying letter from the Inspector General of Police, submitting an appeal from Captain R. Beatty, Assistant Superintendent of Police, Salem, against the decision of this department in respect to his liability to be assessed for the License tax, I have the honor to state that the following interpretation has been put by this department upon Section 3 of Act XXI of 1867 :—

I. That Clause I of that Section exempts from tax under the said Act *only all Military Officers in Military employ*, whose pay and allowances do not exceed Rupees 6,000 per annum. The words “and who shall not be in Civil employment other than employment in the Police,” used in that clause, being understood as pointing to the distinction which is apparently intended to be made between Military Officers in the Police and Military Officers in other Civil Departments.

II. That Clause 3 of the same Section applies to *all* Officers of Police, whether Military or Civil, who all are alike exempt if their pay and allowances are below those of a Captain of Infantry, viz, Rupees 415-6-0 per mensem.

2. Accordingly, Captain Beatty was considered liable to be taxed, since he holds an appointment the salary of which is Rupees 500 per mensem.

3. This interpretation, I would observe, is consistent with the ruling in regard to Police Officers, which obtained under the Income Tax Act, in accordance with which the same limit in regard to pay rendered *all* Police Officers liable to the tax, whether they were Military men or Civilians. Captain Beatty's construction, however, makes a distinction between Military and Civil Officers in the Police, for according to it the former come under Clause I of the Section in question, and are not subject to tax until their pay and allowances exceed 500 Rupees per mensem, while the latter, under Clause III, are liable to be assessed if their salary amounts to Rupees 415-6-0.

From the Inspector General of Police, to the Acting Chief Secretary to Government, Fort Saint George, through the Accountant General, dated Kotagiri, 12th July 1867, No. 1,196.

• No. 234, dated 8th July 1867

I have the honor to forward, for the consideration of Government, a communication*

from Captain Beatty, who desires to appeal against the deduction made from his pay by the Accountant General under the License Act.

From Captain R. BEATTY, Acting Superintendent of Police, Madras District, to the Inspector General of Police, dated Saint Thomas' Mount, 8th July 1867, No. 234

1. I beg respectfully to request that you will be so good as to submit my claim for exemption from the License tax, for the consideration of Government.

2. I beg to enclose correspondence on the subject with the Accountant General.

*Proceedings of the Madras Government, Revenue Department,
31st July 1867.*

3 Section 3, Clause 1 of the Act exempts all Military Officers except those serving in Civil employ other than employment in the Police. The Deputy Accountant General states that the exemption is "applicable only to Military Officers who are not in Civil employment in any department," but he gives no authority for this interpretation of the clause, the working of which cannot possibly, I respectfully submit, bear such a construction.

4. Mr. Raynor also asserts that I am liable to the tax under Clause 3 of Section 3, but supports this dictum by no reply to my appeal, viz., that being an "Officer of Her Majesty's Indian Forces, whose pay and allowances do not exceed Rupees 6,000 per annum, and not being in Civil employment other than employment in the Police," I am exempted from the tax under Clause 1, Section 3 of Act XXI of 1867, any provision for the payment of the tax by other "Police Officers" notwithstanding.

No. 631. From the Acting Accountant General to the Government of Madras, to the Acting Chief Secretary to Government, dated Fort Saint George, 29th July 1867, No. 144.

In continuation of my letter of 26th instant, No. 141, I have the honor to forward for disposal another letter from the Inspector General of Police, submitting an appeal from Lieutenant C. Trotman, Assistant Superintendent of Police, Tanjore, against the Imperial License Tax.

From the Inspector General of Police, to the Acting Chief Secretary to Government Fort Saint George, through the Accountant General, dated Madras, 24th July 1867, No. 1,278

In continuation of my letter of the 15th instant, No. 1,193, I have the honor to submit a letter from Lieutenant Trotman, Assistant Superintendent of Police, first class, who desires to appeal against deduction from his pay under the License Act

From Lieutenant C. TROTMAN, Assistant Superintendent of Police, Negapatam, to the Superintendent of Police, Tanjore, dated Negapatam, 8th July 1867, No. 42.

1 I have the honor to enclose copies of a letter addressed to, and an answer received from, the Accountant General, in which I submitted a claim for exemption from the Imperial License tax, which the Accountant General holds inadmissible.

2. I venture to ask that you will forward my claim for exemption to the Inspector General, with a request that he will bring it, if he sees fit, to the notice of Government

3. It cannot be denied that I am clearly exempt from the tax by Clause I of Section 3, and it seems to me equally clear that Clause I is in no way qualified or modified by Clause III, but that all four clauses are designed to meet four distinct classes of exemptions. I presume it is under Clause III that the License tax has been deducted from me.

No. 632.

ORDER THEREON, 31st July 1867, No. 1,759.

Miscellaneous

1. The Government consider that Captain Beatty's and Lieutenant Trotman's claim is good, and must be admitted.

2. The first exemption in Section 3, Act XXI of 1867, is applicable to all Military Officers (except those in Civil employ other than the Police) drawing not more than Rupees 6,000 yearly.

3. The third exemption in favor of Police Officers drawing less than the pay of a Captain of Infantry is applicable to others besides Military Officers in Police employ, and cannot be held to cancel the first exemption.

*Proceedings of the Madras Government, Revenue Department,
31st July 1867.*

4 The Accountant General will cancel the assessment complained of, and cause a refund to be made of the amount stopped from Captain Beatty's and Lieutenant Trotman's pay. (True Extract.)

[Signature]

Secretary to Government.

To the Accountant General.
.. the Revenue Board.
.. the Inspector General of Police
.. the Military Department
.. the Public Works Department.

Exd S. T. Augustin.

del.

Chas. J. ...
1893

Conrad & the

undermentioned officers

1. Supply Engineers

1. Controller of Ordnance

1. Com. Engrs for Railways

4. Com. Engrs for the Am. & Eng.

2. Officers in ch. of the Am. & Eng.

1. Asst. Engrs of the Am. & Eng.

W. J. H. Kennedy

Chas. J. ...
1893

1893

1893

92

1893

106

Q. 18. 1867. Rept
Proc. for 2593

Proceeding of the Board of
Revenue Rept

N^o 1759

Dated 31st July 1867
Rec^d 2 Aug 1867

No 2593-7 Aug 1867
Authorizing the Accountant
General to cause a refund
to be made of the amount
retrenched from Capt. Beane
& Lieut. Trotman's pay on
account of Licence Tax

Wm. A. Baker

N^o 168 & 169