

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public works

DEPARTMENT.

G.O. No. 2157	Press Mis.
58-59	
Dated 3-7-	1869.

Not to be folded or roughly handled

12

*Proceedings of the Madras Government, Public Works Department,
3rd July 1869.*

No. 53. Read the following letter from the Superintending Engineer, 3rd Division, to the Secretary to Government, Public Works Department, dated Kurnool, 22nd June 1869, No. 916 :—

- 1 Copy of letter from Officer in charge of Madanapully Range
- 2 Docket No 541, dated 28th May 1869, from the Controller of Public Works Accounts, to the Officer in charge of Madanapully Range, with copy of extract paragraph 2, of Financial Resolution No. 1,888, dated 24th March 1869

I HAVE the honour to forward, for the consideration and orders of Government, the documents marginally noted.

2 The subject of this reference is owing to the Controller of Public Works Accounts taxing the amount allowed to

Private Ward, Acting Overseer in the Cuddapah District, for compensation in lieu of rations, to which tax the Officer in charge of Madanapully Range, on behalf of the Overseer, protests. Although the Controller, under the paragraph of the Financial Resolution, copy of which is forwarded, appears to have authority to impose the tax on the amount of compensation in question, yet I scarcely think it was intended that such an *extreme* reading of the paragraph should be taken.

3 Private Ward, who passed the Public Works Department Bengal test, although acting until he passes the higher examination, is considered to belong to the permanent establishment.

No. 59 ORDER THEREON, 3rd July 1869, No. 2,157.

ACCOUNT, No. 4.

THE question of the liability of Non-Commissioned Officers and Soldiers to assessment of Income-tax on the sum

drawn by them as compensation for rations being of general application, the Controller of Public Works Accounts will refer the matter to the Accountant-General of the Public Works Department, and with reference to the practice prevailing in the Provinces more immediately under the Government of India, will obtain an authoritative decision on the point

(True Extract)

(Signed) CHARLES A. ORR, Colonel, R. E.,

Secretary to Government.

To the Controller of Public Works Accounts, with three accompaniments.
,, Superintending Engineer, 3rd Division.

6
Exd. S. T. Augustin.

Cort. of 1869) Madras.

PUBLIC WORKS.

THE CONTROLLER & PUBLIC WORKS

ACCOUNTS

Dated July, 1869

Recd

Enc

G O 3rd July 1869, No 2,157

JULY.

Nos 58-59

The Controller of Public Works Accounts directed to refer to the Accountant General the question raised as to whether Income-tax should be paid on the sums drawn by Non Commissioned Officers as compensation for ration.

- 1 Copy of letter from Officer in charge Chidambaram Range
- 2 Quoted No. 524 dated 28th May 1869 from the Controller P.W. Shunmugam to the Officer in charge Chidambaram Range with copy of Resolution No. 1855 of 24th March 1869

No. 915

Supy Engrs Office 3rd D
Calcutta
Ramesh Chandra Saha
Kurnool District
22nd June 1869

From

The Superintending Engineer
P. Division

To
The Secretary to Government
P. W. D

Sir

I have the honor to forward for the consideration and orders of Government the documents originally noted.

2. The subject of this reference is owing to the Controller P.W. Shunmugam tapping the amount allowed to Private Ward, Acting Overseer in the Chidambaram District for compensation in lieu of Ration, to which tax the Officer in charge Chidambaram Range on behalf of the Overseer protests. Although the Controller under the para of the Financial Resolution, copy of which is forwarded, appears to have authority to impose the tax on the amount of compensation in question, yet I sincerely think it was intended that such an extreme reading of the paragraph should be taken.

3. Private Ward, who passed the D. P. W. Bengal test, although Acting until he passes the higher examination, is considered to belong to the permanent establishment.

I am Sir,

A. H. Saha
Supy Engineer 3rd D

11/11/1869

5th

No 2157

Proceedings of the Madras Government

Under date the 3rd July 1869

Read the following.

From the Deputy Registrar
3rd Dec

(H. out to 80/150/22/11/1869)

The question of the liability of Non Com. missioned Officers and Soldiers to assessment of Income Tax on the sum drawn by them as compensation for rations being of general application, the Controller of Public Works Accounts will refer the matter to the Accountant General of the Public Works Dept, and with reference to the practice

11/11/1869
No 2157-32

The Deputy Registrar
3rd Dec

The Secretary to Govt
11/11/1869

Dated 22nd May 1869
Recd: 31st June

No 2157-32

Forwarded for order of
Govt the enclosed papers
on the subject of having
the amount of rations
made good for compensation
in a long notice.

No 2157-32

11/11/1869

practice prevailing in
the Provinces more im-
mediately under the
Government of India,
will obtain an autho-
ritative decision on the
point at issue.

W. B.

19

To
The Controller of
P.W. Accounts
with 3 accompaniments.

5-
Sup 2 Sup 3rd

h- S. Deshpande 3/7/19
P. C. 10/7/19.

2708

Court of 1869 Madras.

PUBLIC WORKS.

To the Controller of Public
Works Accounts

Dated

Recd

For

G. O. 22 July 1869, No. 2157

Nos. 58-59

Income Tax - The Controller
of P. W. Accounts directed to
refer to the Accountant General
the question raised as to
whether income tax should
be paid on the remuneration
by the Commissioned Officer
as compensation for rations.

In - S. Deshpande 3/7/69
O. C. 10/7/69.