

Name and Rank.	Amount disallowed.		Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
	RS.	A. P.		
Brought forward ..				
Examiner's final remarks dated 23rd June 1886. (a) The deduction made in the Traveling Allowance bill for May 1886 (which has not yet been received) on account of the loss on special and family maintenance allowances for April 1886 will be included and passed by this office. No further remarks being necessary, this Disallowance List is returned for final record in the Office of the Secretary to Government Public Works Department. D. C. G. G. G. G. Examiner, P. M. Accts.				

N.P.—The explanations by Executive and Circle Officers should always be given on this paper, the one under the other in the col. provided for the purpose.

N.B.—This space should not be written upon as it is required for filing the list.

off 149/6. ⁴⁴ 37-87 ⁴⁴ 149/6

Entered in RR 151-

6. 28. 6. 86.

$\frac{23}{6}$. Enter RR 16/7

No. 106. of 1886/87.

Circle. Secretary to Government P.W. Department. List of Disallowances

from the Salary Bill for May 1886.

Name and Rank.	Amount disallowed.	Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
(a) Mr. L. S. Simpson do on Double special maintenance allowance for April 1886 = 74-10-8 Rs 1-14-10	RS. A. P.	(a) Income Tax on special and family maintenance allowances for April 1886 was deducted from the allowances for May 1886.	No 2067 C dt 7 th June 1886.
Mr. D. Parsons do on special and family maintenance allowance from 31 March to 30 April 1886 Rs 113-8-9 Rs 2-15-1		allowances have been ~~received~~ with reference to orders of Government	The excess recoveries will be claimed in the salary bill for June 1886.
Mr. S. T. Roberts do double special maintenance allowance for April 1886 = 17-10-8 Rs 2-6-4		of India communicated with G.O No 1341W of 29 May 1886.	Mansuwan 4-6-86 Col. R.R.
Mr. D. H. Lincoln do on double special maintenance allowance for April 1886 Rs 41-4-8 Rs 0-13-8			Secy: to Govt. P.W.D.
Mr. J. R. James do on Special Maintenance Allow: for April 1886 = 17-5-4 0-6-4			
Carried forward ..			

N.B.—This space should not be written upon as it is required for filing the list.

1886.

P. W. DEPARTMENT.

Current No. 4157

No. 1341W. dt 29 May 1886

communicated to officers of the Public Works Department for information

Sd/ J.S.S.

From The Examiners P.W. Accts

ENCLOS.—

No. 106 of 86-87
Dated 15th June 1886
Received 2 — —

SUBJECT.

List of Disallowances from the Salary Bill of the P.W. Secretaries for the month of May 1886.

DISPOSAL.

No. 2067 C. Dated 7-6-86.

To

(a) Income tax on special and family maintenance allowances for April 1886 was deducted from the allowances for May 1886.

The excess recoveries will be claimed in the salary bill for June 1886.
(Sd) J. Shaw Stewart, Col. R.R.
Secy: to Govt. P.W.D.

Ch. for I
Ch. for Ryp.
Supt. Engrs
Supt. of Works P.W.D.
Consy. Archt & Supt.
Supt. in Works
Ex. P.W. Accts
Ex. S. Reg. Accts
Ex. stat. Reg. Accounts
Supt. in Chief M.S. Reg. Survey

D. C. Conway
Examiners P.W. Accts.
M.P.
1/6.

C. W. W. R.

No. 106. of 1886/87.

Circle, Secretary to Government ^{P.W.D. Department} Division or Office. List of Disallowances
from the Salary Bill for May 1886.

Name and Rank.	Amount disallowed.	Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
	RS. A. P.		
(a) Mr. L. S. Simpson do on double special maintenance allowance for April 1886 = 74-10-8 Rs 1-14-10		(a) Income Tax on special and family maintenance allowances for April 1886 was deducted from the allowances for May 1886.	No. 2067 C of 7 th June 1886. (a) Income tax on special and family maintenance allowances for April 1886 was deducted from the allowances for May 1886.
Mr. D. Parsons do on special and family maintenance allowance from 31 March to 30 April 1886 Rs 113-8-9 Rs 2-15-1		allowances have been recovered with reference to orders of Government	The excess recovered will be claimed in the salary bill for June 1886. Mawhurnt 4-6-86 Col. R.E.
Mr. J. T. Roberts do on double special maintenance allowance for April 1886 = 38-10-3 Rs 2-6-4		of India communicated with G.O. No. 1341 W of 29 May 1886.	Secy: to Govt. P.W.D.
Mr. D. H. Lincoln do on double special maintenance allowance for April 1886 Rs 41-4-8 Rs 0-13-8			
Mr. J. R. Jones do on special maintenance allowance for April 1886 = 19-5-4 Rs 0-6-4			
Carried forward ..			

D. C. Conway
Examiner P.W. Accts.
1/6.

P. W. D.
Govt. of (1886) Madras.
REVENUE.

No. 1341 W. of 29 May 1886
communicated to
officers of the Public
works department for
information

Sd/ J. S. S.

Issued

Recd.

Encl.

G.O., 12th May 1886, No. 336.

B. No. 1341 W. of 29 May 1886

MAY.

Ch. for I
Ch. for Ry.
Supt. Engrs
Supt. of Works P.W.D.
Consy. Archt to Govt.
Supt. in Works
Ex. P.W. accts
Ex. Ry. accts
Ex. stat Ry. accounts
Supt. in chief in S. Ry. Engrs

Income Tax Act, 1886.

Communicating to certain authorities orders of the Government of India regarding the liability of certain cases to tax under the Act.

With order

No. 10.

Circle, Secretary to Government

from the Salary Bill for

Name and Rank.	Amount disallowed.			Reas
	RS.	A.	P.	
(a) Mr. L. S. Simpson Tax on Double special maintenance allowance for April 1886 = 74-10-8 Rs 1-14-10				(a) a ow d fam
Mr. D. Parsons do on special and family maintenance allowance from 31 March to 30 April 1886 Rs 113-8-9 Rs 2-15-1				allow been with orders
Mr. J. T. Roberts do on double special maintenance allowance for April 1886 = 38-10-8 Rs 2-6-4				of due with
Mr. D. H. Lincoln do on double special maintenance allowance for April 1886 Rs 41-4-8 Rs 0-13-8				of 29
Mr. J. R. Jones do on Special Maintenance allowance for April 1886 = 19-5-4 Rs 0-6-4				Exam Mc 176
Carried forward ..				

12TH MAY 1886, No. 336, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following letter from J. F. FINLAY, Esq., Officiating Under Secretary to the Government of India, Department of Finance and Commerce (Separate Revenue, &c.,—Assessed Taxes), to the Accountant-General, Bengal, dated Simla, 26th April 1886, No. 391:—

I am directed to acknowledge the receipt of your letter No. 937-E., dated the 25th March 1886, requesting, with reference to Act II of 1886 and the rules framed thereunder, that authoritative rulings may be laid down in the following cases:—

- Whether sums earned by licensed pilots during March 1886, which represent payments for and on account of particular work done, are liable to the tax under the Act.
- Whether, for the purposes of assessment, the commission which is paid twice a year to zilladars and certain other amlah of the Opium Department, and without which their salaries would not become liable to the tax, should be considered with reference to the month in which the commission is declared, or distributed in six equal portions over the months for which it is declared, and then added to the salary.
- Whether the following allowances are liable to the tax:—
 - Special maintenance allowance, family maintenance allowance, and education allowance granted to establishments required to accompany the Government of India to Simla.
 - The allowances granted under the Darjeeling Allowance Code to establishments accompanying the Government of Bengal to Darjeeling.
 - Presidency allowance to officers in the Survey and Public Works Departments, and the local allowance of the Accountant-General, Bengal.
 - Rewards for passing examination.
 - Scholarships held by students of the University.

2. In reply, I am to communicate the following orders of the Government of India on the several points raised:—

- Any sums due and ordinarily payable in March 1886 are not liable to the tax, even though the payment thereof be not taken until April 1886. Your provisional ruling on this point is approved.
- The tax should be levied with reference to the salary drawn in each month; that is to say, the tax in the case referred to should be levied on the salary plus the commission paid to the employés of the Opium Department in the month in which the commission is paid, and no account taken of the commission in other months.
- (1) and (2).—The various allowances granted under the several Hill Allowance Codes are liable to or exempt from the tax according as they are granted to meet general or specific expenditure. This principle being applied to the two Hill Allowance Codes to which you refer, the reply to your inquiries is as follows:—

The education allowance under section 23, the house-rent under sections 24 to 28, and the value of free quarters under section 36 of the Simla Allowance Code are granted to meet specific expenditure, and are exempt under the terms of section 3 (4) of the Act.

The special maintenance allowances under sections 15 and 16, the family maintenance allowances under sections 17 to 22, the deputation allowance under sections 34 and 35, and the consolidated salary and the extra allowance of 15 per cent. under section 36 of the Simla Allowance Code are granted to meet general and not specific expenditure, and are therefore not exempt. Similarly, the extra allowances under part II, D and F, and the charge allowance under part III of the Darjeeling Allowance Code are not exempt.

- C. (3) Presidency allowances and the local allowance of the Accountant-General, Bengal, are for the same reason liable to the tax. Presidency house-rent, however, is exempt, as granted to meet specific expenditure.
- C. (4) Rewards for passing examinations are liable to the tax.
- C. (5) Scholarships, if granted to meet the cost of education, are exempt; otherwise they are liable.

Copy forwarded to the several departments of the Government of India; to the several Local Governments and Administrations; to the Comptroller and Auditor General; and to the other Accountants-General and all Comptrollers for information and guidance.

(By Order.)

(Signed) J. F. FINLAY,
Offg. Under-Secy. to the Govt. of India.

ORDER—dated 12th May 1886, No. 336, Revenue.

Miscellaneous.

Communicated to the departments of the Secretariat, the Board of Revenue, and the Accountant-General.

(True Extract.)

(Signed) J. F. PRICE,
Acting Secretary to Government.

To the Public, &c., Departments.
 „ the Military Department.
 „ the Public Works Department.
 „ the Board of Revenue.
 „ the Accountant-General.
 „ the Private Secretary to the Right Honorable the Governor.

Exd. W. H. French.

120 Copies.

P. W. D.

Govt. of (1886) Madras.

REVENUE.

No. 1341 W. d/ 29 May 1886

Communicated to
Officers of the Public
Works Department for
information

Sy J. S. S.

Issued

Recd.

Encl.

G.O., 12th May 1886, No. 336.

B. No. 1341 W. d/ 29 May 1886

MAY.

Income Tax Act, 1886.

Communicating to certain authorities orders of
the Government of India regarding the liability
of certain cases to tax under the Act.

With order

Ch. for I
Ch. for Ryp.
Supt. Engrs
Supt. of Works J. n. S.
Consy. Archt. & Supt.
Supt. in Works
Ex. P. W. accts
Ex. B. R. accts
Ex. stat. R. accounts
Supt. in Chief M. S. R. Engrs

No. 1483 W. 11. 6. 86
" 1341 W. 29. 5. 86
" 1548 W. 18. 6. 86

No. 1678 W. 11. 6. 86

(11) Mch. 4895

1/6. 27/6/86
14/2/7/86