Revenue Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ *Progs: P^d^ Department,*

dated 13th May 1886, no 1215. W, directing the Supd^g^ Engr. II Circle, to submit an Estimate for the thorough repair of the Collector's residence at Masulipatam.

Order Minute 28th May 1886, No. 3125

Communicated to the Board of Revenue.

True Extract,
Ledlie Sim
Ag Secy to Govt

To The Bd of Revn
P^d^ Dept. S

Recorded, with reference to G.O. No. 1215 W. dated 13 May 1886

8/6/86

G.O. B No. 1215 W. a/ 13.5.86
" A " 215 W a/ 27.1.85
" " " 2662 W a/ 29.10.84
" " " 2265 W a/ 14.8.83
" B " 3332 W a/ 21.8.78
" A " 2239 W a/ 25.9.85
" " " 594 W a/ 11.3.85
" " " 1252 W a/ 29.5.85

(13)

B. No. 1480 W. d/ 11th June 1886

GOVERNMENT OF MADRAS.

LEGISLATIVE DEPARTMENT.

READ—the following paper:—

Telegram from the Secretary to the Government of India, Legislative Department, to the Chief Secretary to the Government of Madras, dated Simla, 22nd April 1886.

Your No. 72 of first. Madras Harbour Trustees Act Amendment Act assented to by Viceroy.

ORDER—dated 26th April 1886, No. 91, Legislative.

Ordered that a copy of the Act to amend Madras Act II of 1886, assented to by the Governor-General, be published in the *Fort St. George Gazette*.

2. The Act will be communicated to the Marine Department for the necessary action, with regard to paragraph 2 of G.O., 15th March 1886, No. 45, Legislative.

3. The assent of the Governor-General to the Act will be communicated to the Council for making Laws and Regulations, as prescribed by Rule 39 of the Council Rules.

(True Extract.)

A. G. CARDEW,
Ag. Asst. Secy. to Govt.

To the Marine Department.
„ Public Works Department.

Exd. A. Raitt.

No. 1189 W d/ 11th May 1886

Recorded, in confirmation of G.O. No. 716 W. dated 17th March 1886.

(Sd) J.S.S.

Govt. of {1886} Madras.

LEGISLATIVE.

Issued

Recd. *Encl.*

G.O., 26th April 1886, No. 91.

B. No. 1189 W d/ 11th May 1886

APRIL.

To.

Supt. M. H. Works.

Madras Harbour Trust Act II of 1886 Amendment Act.

Passing the necessary orders in consequence of the — having been assented to by His Excellency the Governor-General.

With order

GOVERNMENT OF MADRAS.

MARINE DEPARTMENT.

ORDER—dated 26th May 1886, No. 258, Marine.

Ordered that the following Notification be published in the *Fort St. George Gazette*:—

NOTIFICATION.

Under the provisions of section 7 of the Madras Harbour Trust Act II of 1886, the Right Honorable the Governor in Council is pleased to appoint the undermentioned gentlemen to be the Nominee Trustees and the Chairman of the Harbour Trust Board, Madras:—

The Hon. Richard Wellesley Barlow, *Chairman.*
Mr. Henry Royal Dawson.
„ Eugène Phillip Oakshott.
Lieutenant John Henry Taylor, R.N.R.
Major Duncan McNeil Campbell, R.E.
V. Mahomed Sherief Sahib, Bahadur.
M.R.Ry. S. Venkatakistnamah Chetti Gáru.
„ Arcot Dhanacoty Mudaliar Avargal.

2. Under the provisions of section 6 of the same Act it is further notified that the Madras Trade Association have elected the undermentioned gentleman to be a Trustee of the said Harbour Trust Board:—

Mr. Robert Gordon Orr.

3. The Chairman will be paid a salary of Rs. 600 per mensem until further orders.

(True Extract.)

Chief Secretary.

To the Chairman, Harbour Trust Board, Madras.
„ Accountant-General.
„ Master Attendant, Madras.
„ Public Works Department.

Exd. T. O'Connor.

Sde

G.o Bds. Railway 11. 5. 86

Public 4363

Govt. of {1886} Madras.

MARINE.

B
No. 1481 W. d/ 11 June 1886.

Recorded

Issued

Recd. 8/6/86 Encl.

G.O., 26th May 1886, No. 258.

B. No. 1481. W. d/ 11th June 1886

MAY.

Madras Harbour Trust.

Appointing certain gentlemen to be the Nominee Trustees and the Chairman of the Harbour Trust Board.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following letter from the Engineer-in-Chief, Madras State Railway Survey, to the Joint Secretary to Government, Public Works Department, Railway Branch, Madras, dated Bangalore, 19th April 1886, No. 531 :—

I have the honor to forward herewith copy of letter No. 33, of 16th instant, from the Executive Engineer, No. III Survey Party, together with extract from the disallowance list from the salary bill for March 1886, and to request that you will settle the matter. The Examiner, State Railway Accounts, appears to be entirely in the wrong.

Enclosures.

Copy of letter from the Executive Engineer-in-Charge, No. III Survey Party, to the Engineer-in-Chief, Madras State Railway Surveys, dated Bangalore, 16th April 1886, No. 33.

I have the honor to bring to your notice item (*e*) in the Examiner's list of disallowances from the salary bill of this division for March in which income-tax has been charged on two amounts, Rs. 38-11-3 and Rs. 33-14-0, being arrears of salary due to Messrs. Beveridge and Shepherd since the month of August last. This salary was disallowed by the Examiner as he insisted upon treating their appointments as new ones instead of as transfers and owing to various references and delays has only now been audited.

2. The payment of income-tax on salaries due for March is felt to be a severe grievance. As it, of course, falls on Government servants only, it is however specially provided for in the Act, but it is difficult to believe that it was ever intended to deduct it from salary due before the tax was ever contemplated and payment of which has been deferred by the Examiner's mistaken action in disallowing it; moreover, by adding these amounts to their salaries for March, the amounts audited are in excess of the four pies limit of Rs. 166-10-8, and advantage is taken of this to tax the whole amount at 5 pies per 1. The Examiner also declines to admit in mitigation of income-tax Mr. Beveridge's monthly subscription to a Pension Fund on the grounds of its being for the month of January, but paid in March. As the tax is levied on March's income it would appear reasonable, and within the meaning of the Act, to deduct any payment made during March for provision for his family without reference to the month for which the payment is made, the fact of his being in arrears remaining a private one between himself and the fund. In both these cases the Examiner seems to have very unnecessarily strained the meaning of the Act to the detriment of the individuals concerned.

Extract from list of disallowances from the salary bill for March 1886.

Name of rank.	Amount disallowed.	Reason of disallowance.	Explanation by Executive Engineer, &c.
		* * *	
		Deduction of Income-tax.	
(*e*) Mr. Beveridge and Mr. Shepherd.	..	(*e*) Rs. 38-11-3 and Rs. 33-14-0 (being the amount of arrears passed to these subordinates respectively in this bill) are also liable to taxation as the sums will be paid in April 1886. The necessary entry has been made in the deduction column of the bill by this office. No credit can be given for the sum paid by Mr. Beveridge to the General Family Pension Fund, as the payment was made in March and was on account of January 1886. The original receipt is herewith returned, and it is requested that its receipt may be acknowledged in the column of explanation to this disallowance list. It is pointed out that as required by this office circular a certified copy of the fund receipt in addition to the original should have been furnished with the bill for record in this office. Please do so in future months.	

(Signed) A. GRANT,
Examiner of Accounts, M. S. Rys.

No. 57-D.

Referred to the Judicial Department, for favor of opinion.

(Signed) W. H. COAKER, Major, R.E.,
Ag. Joint Secy. to Govt., P.W.D.,
Railway Branch.

Ootacamund,
29th April 1886.

No. 729-C.

Transferred to the Revenue Department.

Ootacamund,
5th May 1886.

(Signed) E. F. WEBSTER,
Chief Secretary.

Order—dated 21st May 1886, No. 369, Revenue.

Miscellaneous.

The questions raised are :—

(1) whether salary which was due and ordinarily payable anterior to the date on which the Income Tax Act came into force, but which happened to be drawn subsequent to that date, is liable to the tax ;

(2) whether a payment made in March 1886 to the General Family Pension Fund on account of subscription due for January 1886, should not be set aside from the salary drawn in April 1886, and exempted from the tax.

2. The answer to the first question is in the negative. Arrears of salary due and ordinarily payable before the date on which the Act came into force are not liable to the tax though drawn in April 1886 (*vide* clause A, paragraph 2 of the letter of the Government of India, No. 391, dated 26th April 1886, embodied in G.O., No. 336, dated 12th May 1886). The rate and amount of tax leviable from Messrs. Beveridge and Shepherd in the case reported in the foregoing papers should, therefore, be calculated without reference to the arrears passed to them in the salary bill for March 1886.

3. Adverting to the second question, Government are of opinion, looking to the wording of No. 4 of the Government of India rules, that the payment made to the Pension Fund in March should be allowed for in the pay drawn for that month, subject to the restriction that the amount so exempted does not exceed one-sixth of the salary.

(True Extract.)

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

To the Judicial Department.
,, the Public Works Department.
,, the Public Works Department, Railway Branch.
,, the Public, &c., Department.
,, the Board of Revenue.
,, the Accountant-General.

Exd. W. H. French.

120 Copies.

No. 1483 W. dy 11th June 1886

Communicated to officers of the P. W. Department for information in continuation of G.O. No 1341 W dy 29th May 1886.

J Sdy J Ss W

Govt. of {1886} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 21st May 1886, No. 369.

B. No. 1483 W. dy 11 June 1886.

MAY.

Ch. Engr for Irrn.
Consg. Engr for Rys
Supg. Engrs
Supt of W. J. M. S.
Consg Agent to Govt
Engr-in-Ch. M. S Ry.
Exec Engr P. W. A.
" Gtd Ry. A.
" State Ry. A.
Supt M. & W.

Income Tax Act.

Passing orders on questions regarding the construction of certain provisions of the —.

With orders

GOVERNMENT OF MADRAS.

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Railway Branch.

Ootacamund,
29th April 1886.

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Transferred to the Revenue Department.

Ootacamund,
5th May 1886.

(Signed) E. F. WEBSTER,
Chief Secretary.

Order—dated 21st May 1886, No. 369, Revenue.

Miscellaneous.

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(True Extract.)

Ag. Secretary to Government.

To the Judicial Department.
,, the Public Works Department.
,, the Public Works Department, Railway Branch.
,, the Public, &c., Department.
,, the Board of Revenue.
,, the Accountant-General.

Exd. W. H. French.

120 Copies.

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B-Pr 1341 W 29-5-86

No. 1483 W. dy 11 June 1886.

B

Comb: to officers
Comd: to officers
of the P. W. D. for
the P. W. D. for
information, in
information, in
continuation of G. O. No
Cont: of G.O. No.
1341 W dy 29 May 1886.
1341. W. dy 29 May 86.

5/6/86

Pr. No. 4267

Govt. of {1886} Madras.

REVENUE.

201.C.

(7)

Issued

Recd. 5/6/86. Encl.

G.O., 21st May 1886, No. 369.

B. No. 1483 W. dy 11 June 1886

MAY.

Income Tax Act.

Passing orders on questions regarding the construction of certain provisions of the —.

Cir 7.6.86

7-6-86

Pr 12/6

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Consg. Engr for Rys
Subg. Engrs.
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Engr P.W. - at
Engr G.I.P. Rly at
Engr State Rly at
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12/6/86

Engr

Cuttack Rly 2246

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