(1) பக்கங்களின் எண்ணிக்கை 20

(2) புதுக்கித் திருப்பிய நாள் 1/90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

23

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 2606 / 2607

அச்சகம்
பலவகை

நாள் : 20—9—1889 / 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

10 Sheets

ஆவண. கா-1—18,006—15-6-87.

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2606-
2607

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

From Colonel W. H. BURTON, R.E., Superintending Engineer, V Circle, to the Secretary to Government, Public Works Department, dated Madras, 9th August 1889, No. 3125.

I have the honor to represent that since the introduction of Act II of 1889, $\frac{1}{6}$ of the Presidency house-rent, Rs. 180, which forms part of my military pay and allowances as a Lieutenant-Colonel, Royal Engineers, ordered to reside in one of the three Presidency towns, has been made subject to a deduction on account of income-tax whilst $\frac{1}{6}$ of such house-rent has been exempt from that impost.

2. An explanation for this procedure is given in Examiner's reply of 31st July, to my inquiry of 4th July, to which I would add that tentage is not Presidency house-rent.

3. Moreover there is no Government order published which has, so far as I am aware, disturbed, &c., the rates and particulars of the military pay and allowances of a Lieutenant-Colonel of Engineers, as in force, during the government of the late Honorable East India Company.

4. A reference to the Military Pay and Audit Regulations in force in 1857 will support this view of the case, whilst if you look at para. 483 of the Public Works Code, to p of page 76 and bottom of page, you will see on the former that a Lieutenant-Colonel, Royal Engineers' Presidency house-rent = Rs. 30 and on the latter that the same = Rs. 180 and thus the Public Works Code becomes of no authority in this respect.

5. It may be the case that the smaller sum has been accepted in silence by many officers as their Presidency house-rent, and also that this has been so when they have been in full receipt of Rs. 150 technically miscredited to them as "tentage" or even from dislike of being constantly driven into disputes about their pay and allowances, but such a practice or custom cannot surely have been acquiesced in by Examiner's office in order to wipe out the old pay rates, &c., to which I have referred.

6. Under these circumstances, I respectfully request that orders may be issued for a refund of all income-tax deductions made from my Presidency house-rent since 1st March 1886.

—

ENCLOSURES.

From Colonel W. H. BURTON, R.E., Superintending Engineer, V Circle, to the Examiner, Public Works Accounts, dated Chepâk, 4th July 1889, No. 2102,

With reference to rules for the enforcement of Act II of 1886 (The Income-tax Act), I have the honor to request you will inform me whether the Presidency house-rent (no tentage is drawn by me whilst ordered to reside at either of the Presidency towns in India) forming portion of my full Indian pay and allowances as a Lieutenant-Colonel, Royal Engineers, Rs. 1,032-4-0, is properly subject to income-tax and, if so, under what authority and also why only Rs. 30 a month is exempt from that tax.

Please see the last column headed "Presidency house-rent in lieu of tentage" in the details* of Indian pay and allowances of Lieutenant-Colonel, Royal Engineers, which is correct in all respects. I have to request you to cancel my letter of above number, dated 26th June 1889, and to substitute this for it.

* Para. 483, Public Works Code. Page 76 of Public Works Code 1st December 1886.

From Major C. H. P. CHRISTIE, R.E., Examiner, Public Works Accounts, to the Superintending Engineer, V Circle, dated Madras, 31st July 1889, No. 537/S.E.-5.

With reference to your letter, No. 2102, dated the 4th July 1889, I have the honor to refer you to the table at top of page 76 of the Public Works Code in which the Presidency house-rent of a Lieutenant-Colonel, Royal Engineers, is shown as Rs. 30 per mensem and to state that Rs. 30 per mensem has always been considered as the Presidency house-rent of a Lieutenant-Colonel. Exemption from income-tax is therefore allowed only on Rs. 30 and not on tentage allowance which under Appendix Q, para. 4, note 1, is not so exempt.

2. If you consider, however, that the full amount of Rs. 180 should be treated as Presidency house-rent and exempted as such from income-tax, I would suggest your referring the matter for the orders of Government.

Office note from the Examiner of Public Works Accounts, dated 6th September 1889, No. 1284.

There appears to be some ground for Colonel Burton's contention inasmuch as the tables in Code, para. 483, show Presidency house-rent of Military officers in two different ways. The first table (near the top) shows Presidency house-rent as Rs. 30, 100, 60 and 40, tentage being included in pay, but the third table (at the bottom) shows it as Rs. 180, 100, 135 and 90; but it has always been held by this office that the first table correctly represents the state of things, and on this view, under Code, Appendix Q, para. 4, note 1, income-tax is payable on tentage, and exemption from income-tax is claimable (under para. 3 (i)) only on the Presidency house-rent shown in the first table.

2. I may as well point out that if the view taken by Colonel Burton is adopted, it will be necessary to modify Standing Order No. 706 to Code, para. 483 (based on the orders of the Government of India communicated with G.O., No. 1679 W., dated 7th June 1888), because in that case the Presidency house-rent allowances of the officers —Captains and Lieutenants—must be taken as Rs. 135 and 90, instead of Rs. 60 and 40 and they will eventually be liable to exchange the larger instead of the lesser sums for the allowances admissible on the civil scale.

3. Under the circumstances, therefore, it will perhaps be best to submit the question for the orders of the Government of India.

ORDER—dated 20th September 1889, No. 2606 W., Public Works.

Ordered to be forwarded for the consideration of the Government of India.

2. The orders of the Government of India referred to in para. 2 of the Examiner's note are those contained in Resolution No. 1066 G., dated 11th May 1888.

(Here enter No. 2607 W., dated 20th September 1889.)

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

To the Superintending Engineer, V Circle.
„ Examiner, Public Works Accounts.

ENDORSEMENT—dated 20th September 1889, No. 2607 W., Public Works.

Forwarded.

(By order.)

Lieut.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

Exd. P. L. Pereira.
Spare Copies

2606
2607

2

GENERAL.
ESTABLISHMENT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated September, 20th.

Recd. *Encl.*

G.O., 20th Sept. 1889, Nos. 2606, 2607 W.

SEPTEMBER.

Income-tax

Forwarding, for orders, question raised by Colonel Burton, R.E., as to deductions made from Presidency house-rent on account of —.

2606
2607

7TH JUNE 1888, No. 1679 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following Resolution by the Government of India, Public Works Department (General), dated Simla, 11th May 1888, No. 1066 G. :—

Presidency house-rent on the civil scale only to be drawn by military officers in the Public Works and Military Works Departments; and Presidency house-rent to cease to be drawn at hill stations.

Read—

Resolution by the Government of India in the Department of Finance and Commerce, and enclosure, being note G 13 (*a*) by the Finance Committee on Presidency house-rent and Presidency allowance.

Public Works Department letter No. 436 G., dated 25th February 1887, to Finance Department.

Two of the proposals affecting the Public Works Department, which were made by the Finance Committee in the note quoted in the preamble, will be dealt with in this Resolution, namely,—

First,—that military officers of the Public Works and Military Works Departments, whose pay is on the military scale, should draw Presidency house-rent on the civil scale, that is, on the same scale as officers who draw consolidated pay;

Second,—that Presidency house-rent should cease to be drawn by officers of the Public Works and Military Works Departments at hill stations.

2. The first proposal is approved, and henceforth all officers of the Public Works and Military Works Departments will draw Presidency house-rent on the civil scale only, provided that the house-rent drawn by present incumbents, so long as they hold their present posts continuously, undergoes no reduction.

3. The second proposal is also approved, and in future no house-rent will be granted to members of the Public Works and Military Works Departments at hill stations; but the allowances drawn by present incumbents, so long as they hold their present posts continuously, will not be affected by these orders.

The Governments of Bengal, the North-Western Provinces and Oudh, and the Punjab.
" Chief Commissioners of the Central Provinces, Burma (Upper and Lower), Assam and Coorg.
" Resident at Hyderabad.
" Agents to the Governor-General for Central India, Rajputana, and Baluchistan.
" Accountant-General, Public Works Department.
" Inspector-General, of Military Works.
" Director-General of Railways.
" Consulting Engineers to the Government of India for Railways, Calcutta, Central Division and Lucknow.

Ordered that this Resolution be forwarded to the Local Governments and Administrations and officers noted in the margin, for information and guidance.

(Signed) R. C. B. PEMBERTON, Colonel, R.E.,
Secretary to the Govt. of India.

3

ORDER—dated 7th June 1888, No. 1679 W., Public Works.

Communicated to officers of the Public Works Department concerned for information and guidance.

(True Extract.)

(Signed) J. O. HASTED Colonel, R.E.,
Secretaryto Govt., P.W.D.

To the Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
To Superintending Engineers.
To the Consulting Architect to Government.
" Examiner of Public Works Accounts.

Exd. F. R. Bantleman.
Spare Copies

2606-
2607

4

GENERAL.
ESTABLISHMENT.

Govt. of [1888] Madras.

PUBLIC WORKS.

606-7W

Dated June, 7th.

Encl.

Read.

G.O., 7th June 1888, No. 1679 W.

JUNE.

Presidency House-rent

Resolution of the Government of India ruling that — on the civil scale only may be drawn by military officers in the Public Works and Military Works Departments, and disallowing the grant of Presidency house-rent at hill stations, communicated to officers of the Public Works Department concerned.

Enclosure 3 &P

2606
2607

No. 2102

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Chepák, 4th July 1889.

Print
Printed (1)

From

Colonel W.H. Burton R.E.

SUPERINTENDING ENGINEER, V CIRCLE,

To

THE Examiner
P.W. Accounts.

SIR,

Enclosures.

With reference to rules for the enforcement of Act II of 1886, the Income Tax Act, I have the honor to request you will inform me whether the Presidency House Rent (no centage is drawn by me whilst ordered to reside at either of the Presidency Towns in India) forming portion of my full Indian Pay and Allowances as a Lieut Colonel R.E. Rs 1032/4/- is properly subject to Income Tax and if so under what authority and also why only Rs 30 a month is exempt from that Tax.

Please see the last column headed Presidency House Rent in lieu of Centage in the details of Indian Pay and Allowances of Lt Colonel R.E. which

× Para 483. P.W. Code
Page 76 of P.W. Code
Dec 1888

5

is

which is correct in all respects, I have to request you to cancel my letter of above number dated 26 June 1889 and to substitute this for it

I have &c
for Lt Col W.H. Burton R.E.
Supt Engineer Circle

No 537 58/5.

From

Major C.H. Christie R.E.
Examiner P.W. Accts
Madras,

To

Colonel W.H. Burton R.E.
Supty Engineer
S. Circle
Madras 31 July 1889.

Sir

With reference to your letter No 2102 dated the 4 July 1889, I have the honor to refer you to the table at top of page 76 of the P.W. Code in which the Presidency House Rent of a Lieutenant Colonel R.E. is shown as Rs 30-0-0 per mensem and to state that Rs 30-0-0 per mensem has always been considered as the Presidency House Rent of a Lieutenant Colonel. Exemption from Income Tax is therefore allowed only on Rs 30-0-0 and not on heritage allowance which under Appendix A para 4 note 1 is not

so exempt.

2. If you consider however that the full amount of Rs 180/- should be treated as Presidency House Rent and exempted as such from income tax, I would suggest your referring the matter for the orders of Government.

2666/2707

488

I have &c
for C.H. Christie Major R.E.
Examiner P.W. Accts

(True Copy)

W.H. Burton
Col R.E.
Supt Engineer S. Circle

C

EXAMINER
No. 747
24 AUG 1889
P. W. ACCOUNTS

E.I
A1373

1P

2666/2607

No. 3125

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Dated 9 August 1889.
Despd 19-8-89

Print 1

From

Colonel W. H. Burton R.E.

SUPERINTENDING ENGINEER, V CIRCLE,

To

THE Secretary to Government
Pr. Department.

SIR,

Enclosures.

I have the honor to represent that since the introduction of Act II of 1886, 5/6 of the Presidency House Rent, Rs 180, which forms part of my Military Pay and Allowances as a Lieut.t Colonel R.E. ordered to reside in one of the 3 Presidency Towns, has been made subject to a deduction on account of Income tax whilst 1/6 of such House Rent has been exempt from that impost.

2. An explanation for this procedure is given in Examiner's reply of 31st July to my enquiry of 4th July. to which I would add that Tentage is not Presidency House Rent.

3. Moreover there is no Government order published which has, so far as I am aware, disturbed the the

rates

rates and particulars of the Military pay and allowances of a Lieutenant Colonel of Engineers, as in force, during the Government of the late Honorable East India Company

4. A reference to the Military Pay and Audit Regulations in force in 1857 will support this view of the case. whilst if you look at para 483 of the P.R. Code top of page 76 and bottom of page you will see on the former that a Lt. Colonel R.E's Presidency House Rent = Rs 30 and on the latter that the same = Rs 180 and thus the P.R. Code becomes of no authority in this respect.

5. It may be the case that the smaller sum has been accepted in silence by many officers as their Presidency House Rent, and also that this has been so when they have been in full receipt of Rs 180 p. technically discredited to them as "Savings" or even from dislike of being constantly driven into disputes about their pay and allowances. but such a practice or custom cannot surely have been acquiesced in by Engineers Office in order to wipe out the old pay Rates &c to which I have referred.

6

6. Under these circumstances I respectfully request that orders may be issued for a refund of all Income tax, deductions made from my Presidency House Rent since 1st March 1886.

2606/2607

I have the honor to be
Sir
Your Most Obed Servant

C.W. Burton Col R.E.
Supt Engineer & Circle

8

EA
No. 760
24 AUG
D. W. ACCOUNTS

No.3792 C&/22ª Augt. 1889

From C.E. No: 7738 8386

The Supg Engineer
5 Circle

To C

For favour of any further remarks you may desire to offer.

22.8.89
D.W.

To The Secy: to Govt:
4th Department

Dated 19 August 1889
Recd: 20

SP
No 1284. dd 6ª Sept 1889
Encl 1

ToW.

Enclosure 1

No 3125

Coll. W.H. Burton Rt.
Requesting to issue orders to refund all Income tax deductions made from his Presidency House Rent since 1st March 1886

There appears to be some ground for Colonel Burton's contention inasmuch as the tables in code para 483 show presidency house rent of military officers in two different ways. The first table (near the top) shows presidency house rent as Rs.30,100, 60 and 40,tentage being included in pay,but the 3rd.table (at the bottom) shows it as Rs.180,100,135,and 90;but it has always been held by this office that the first table correctly represents the state of things,and on this view,under code appendix Q para 4,note 1,incometax is payable on tentage,and exemption from incometax is claimable (under para 3(i)) only on the presidency house rent shown in the first table.

2606/2607

2. I may as well point out that if the view taken by Colonel Burton is adopted,it will be necessary to - modify standing order No.706 to code para 483 (based on the orders of the Government of India communicated with G.O.No.1679 W.dated 7th.June 1888), - because in that case,the presidency - house rent allowances of the officers Captains and Lieutenants must be taken as Rs.135 and 90,instead of Rs.60 and Rs.40 and they will eventually be - liable to exchange the larger instead of the lesser sums for the allowances admissible on the civil scale.

3. Under the circumstances therefore,it will perhaps be best to submit the question for the orders of the Government of India.

C.
6/9
6/9

9

No. 1679 W dy 7-6-88 from Estt

4P

20th Sept. 1889

No. 2606 W dy

PTC No. 8386

A

Ordered to be forwarded for the consideration of the Govt of India.

2. The orders of the Govt. of India referred to in para 2 of the Examiner's note are those contained in Resolution No. 1066 S dy 11th May 1888.

H.E. No. 2607 W dy 20th Sept. 1889

Forwarded.

10.9.89

13.9.89

S.E.V circle / D
Exr. P.W. Accts. 1/10/89

H.M. 16-7-89 R 19-7-89

With order

2606
2607

8

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8386.

Govt. of India Madras.

PUBLIC WORKS.

Date 13/5

Rec'd 34534 Encl.

G.O. 20th Sept 1867 No. 2666.

2607

Income Tax

=

Question raised by Col Braston RE as to deductions made from Presidency house rent on annuity ordered to be forwarded for the orders of the Govt of India.

60/- Income Tax

=

Forward for orders Question raised by Col Braston RE. as to deductions made from Presidency house rent on annuity of —

(10)

EJG

32e 23/9