

- (1) பக்கங்களின் எண்ணிக்கை 4.
 (2) புதுக்கித் திருப்பிய நாள் 10.90.
 (3) ஆதாரங்குறிப்பவர் கருக்கொப்பம் 152

தமிழ்நாடு ஆவணக் காப்பகம்.

(69)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2408	அச்சகம் பலவகை
நாள் :	9 - 9 - 1891	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

2 Sheets

GOVERNMENT OF MADRAS.

MILITARY DEPARTMENT.

Pay and Allowances—Taxes.

Read the following paper :—

No. . From Lieutenant-Colonel HURLOCK PRITCHARD, Deputy Secretary to the Government of India, Military Department, to the Secretary to the Government of Bombay, Military Department; dated Simla, the 31st July 1891, No. 1645-F.

Pay and Allowances—Taxes.

I am directed to acknowledge the receipt of the Resolution of the Government of Bombay in the Military Department, No. 1027, dated the 27th May 1891, referring for orders the question whether a military officer in military employ, whose salary is more than Rs. 500 a month, can claim a refund of income-tax levied on his salary for certain months of a year if, owing to his absence on leave, his average monthly emoluments in that year do not exceed Rs. 500.

2. It appears that military officers in Bombay have hitherto been allowed to claim refund of the tax in such cases; but the practice has arisen out of an erroneous application of the ruling contained in para. 2 (b) of the letter from the Government of India in the Department of Finance and Commerce, No. 810, dated the 20th May 1886, which applies only to officers in civil employ, and should not have been applied to the case of military officers in military employment. The two classes of cases are distinct: in the case of military officers in military employment, the Income-tax Act, 1886, prescribes a minimum limit of taxation, namely, a monthly salary of Rs. 500 [section 5 (1), (i)], while in all other cases it prescribes a minimum limit of the total annual income, such limit being Rs. 500 a year [section 5 (1) (j)]. The rules which govern these latter cases of annual income have no application to the former class of cases. The officer who pays the salary of a military officer in military employment is concerned only with the amount of the salary of each month, and should deduct the tax whenever the salary of any month exceeds Rs. 500, without reference to the total salary of the year.

3. The case of Captain Turner Jones, R.E., should be disposed of in accordance with these orders.

No. 1645-F.

Copy forwarded to the Secretary to the Government of Madras, Military Department, for the information of His Excellency the Governor in Council.

(By Order.)

SIMLA,
31st July 1891.

(Signed) H. F. S. RAMSDEN,
Asst. Secy. to the Govt. of India.

No. ORDER THEREON, 28 August 1891, No. 4766.

Communicated to the Controller of Military Accounts, with reference to Proceedings of Government, No. 4168, dated 12th July 1886.

(True Extract.)

A. Kenney Herbert D.

Brigdr.-Genl.,

Secretary to Government.

To the Controller of Military Accounts.

„ Public, &c., Departments, } for information, with reference to Revenue Department
 „ Revenue Department, } Proceedings of Government, No. 467, dated 11th June
 „ Public Works Department, } 1886.

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P. W. CURRENT No. 9369

Govt. of {1891} Madras.
MILITARY.

To
THE CONTROLLER OF
MILITARY ACCOUNTS,
&c., &c., &c.

Dated August, .

Issued

Recd.

Encl.

G.O., August 1891, No. .

AUGUST.

Nos. .

Pay and Allowances—Taxes.

Income-tax.—Observations and orders of the Government of India on the question whether a military officer in military employ, whose salary is more than Rs. 500 a month, can claim a refund of — levied on his salary for certain months of a year if, owing to his absence on leave, his average emoluments in that year do not exceed Rs. 500, communicated to the Controller of Military Accounts.

Go. 1704 wdy 7. vii. 86
1623 w " 25. vi. 86
1483 w " 11. vi. 86
1335 w " 28. v. 86

B to 2408 W dpt 9 Sept 1891
Recorded in con-
tinuation of G.O. 1704 wdy
7 July 1886.

The Encl. wa. *S*

S.B.

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2 copies sent to Secy 17-7-91

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On the order