

- (1) பக்கங்களின் எண்ணிக்கை 20
 (2) புதுக்கித் திருப்பிய நாள் October 90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 19/8

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D. துறை

101

அரசாணை எண். மு. கோப்புத் தாள் எண்.	673	அச்சகம் பலவகை
நாள் :	9-3-1891	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

10 Sheets

ஆவண: கர-1-18,000-15-0-87.

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26TH FEBRUARY 1891, No. 147, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), dated 10th February 1891, No. 891, Mis. :—

MR. G. McWATERS.

Read—the following papers :—

G.O., dated 29th July 1890, No. 4663, Revenue :—

Read G.O., dated 19th July 1890, No. 485 D., Public Works :—

From the Executive Engineer, Negapatam Division, to the Superintending Engineer, VI Circle, No. 1908, dated 20th June 1890.

I have the honor to report, for orders of Government, under paragraph 464 of the Public Works Code, that the arrears of salary and travelling allowance due to the late M.R.Ey. C. Chinnatambi Pillai, Avergal, A.C.E., Sub-Engineer, are as follows :—

	ES.	A.	P.
Salary from 18th February to 4th April 1890	381	8	10
Travelling allowance for January 1890	63	12	0
Total	445	4	10

His wife, Mrs. Ponnammal Chinnatambi Pillai at Jaffna, has applied to me for payment of all dues, and I request that I may be permitted to remit the amount to her by money order as there appears to be no other way of paying her.

No. 604, T. J.

Copy submitted to the Chief Engineer, Public Works Department, for orders of Government.

KODAIKANAL,
23rd June 1890.

(Signed) A. C. SMITH, R.E., Lieut.-Col.,
Suptg. Engineer, VI Circle.

Office-note from the Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 14th July 1890, No. 4203.

[Your office-note, No. 2835-C, dated 27th June 1890].

Please see code paragraph 464 as modified by Standing Order No. 449, with reference to which payment of the amount due to the late C. Chinnatambi Pillai can be made only to the person authorized to receive assets of the deceased.

2. The sum of Rs. 381-8-10 entered in the letter from the Executive Engineer, Negapatam Division, to the Superintending Engineer, VI Circle, No. 1908 of 20th June 1890 as salary from 13th February 1890 to 4th April 1890 is the amount due without deduction on account of income-tax. With reference to Public Works Code, Appendix Q, paragraph 1, it seems doubtful whether income-tax is recoverable in a case in which payment is made to the estate of a deceased servant. In previous cases of a similar kind the practice has been to make the deduction in the Public Works Department, but it seems to me incorrect, inasmuch as the recipient of the income is not a public servant, and if any income-tax is recoverable it should be collected by the Collector. It seems clear, with reference to paragraph 1 of Appendix Q, that income-tax must be assessed with reference to the circumstances obtaining at the time when the income is received, and not with reference to circumstances obtaining when it is earned.

3. I beg that this question may be settled, and that the Executive Engineer, Negapatam Division, may be instructed accordingly. If income-tax is to be recovered in the Public Works Department the amount payable to the legal representative of the deceased will be Rs. 381-8-10 less Rs. 9-1-0 income-tax, i.e., a net sum of Rs. 372-7-10.

Order—dated 19th July 1890, No. 485 D, Public Works.

Referred to the Revenue Department for orders on the point raised with respect to income-tax.

(True Extract.)

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

Order—dated 29th July 1890, No. 4663, Revenue.

Referred to the Commissioners of Land Revenue for remarks.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioners of Land Revenue, with enclosures,
in original (to be returned).

G.O., dated 6th November 1890, No. 6811, Revenue.

G.O., dated 9th January 1891, No. 152, Revenue.

Resolution—dated 10th February 1891, No. 891, Mis.

The Board is of opinion that the arrears of salary (Rs. 381-8-10) should, for income-tax purposes, be still dealt with as salary and the usual deduction on account of income-tax made, and the balance paid to the person authorized to receive the assets of the deceased.

(True Copies and Extract.)

(Signed) H. A. SIM,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with two enclosures (returned).

READ—Reminder from the Public Works Department, dated 23rd February 1891,
No. ^{485-D}₄.

ORDER—dated 26th February 1891, No. 147, Revenue.

Miscellaneous.

The Government agrees with the
Board of Revenue.

(True Extract.)

Chitt
Secretary to Government.

To the Public Works Department, with enclosures. *Sent in 9/11*
" the Commissioners of Land Revenue.
" the Accountant-General.

Exd. G. A. Lewis.

60 Copies.

Govt. of (1891) Madras.
REVENUE.

Issued

Recd.

Encl. /

G.O., 26th February 1891, No. 147.

B.N. 673452 9/2/91

FEBRUARY.

Income-tax.

Agreeing with the Board of Revenue in its opinion that the arrears of salary due to deceased C. Chinnatambi Pillai, Sub-Engineer, are subject to —.

Attach to the
m/s. original
2/2/91

Copy of letter from the Revenue Inspector
Negapatam division to the Deputy
Inspector of Forests M 1908 of 20th June 1901.

673
B

I have the honor to report for order
of Govt. under para 464 of the R. G.
code that the arrears of salary
and travelling allowance due to
the late Mr. R. C. Chinnatambiy
Pillai avargal &c. Sub-Inspector are
as follows:—

Salary from 18th February to 4th

April 1901 ————— Rs 381. 8-10

Travelling allowance for January 1901 — 63. 12-0

Total Rupees 445. 4-10

His wife, Mrs. Chinnatambi Pillai, has applied
to me for payment of all dues
and I request that I may be
permitted to remit the amount
to her by money order as there appears
to be no other way of paying her—

M. 604 Td d/ 23rd June 1890
2-25/

Copy submitted

to the Chief Engineer, Port B. for orders
of Government

Admitted 2/2/91
Supty. *mis vifish*

Ad

(C. No. ¹²⁰¹/₈)

GOVT.
OF MADRAS.

1890.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 14th July 1890.

OFFICE NOTE No. 4203.

To

W.

Your office note No. 2835 C. dated 27th
June 1890.

Please see code para 464 as modi-
fied by standing order No. 119 with re-
ference to which payment of the amount
due to the late T. Chinnatamby Pillai
can be made only to the person authoriz-
ed to receive assets of the deceased.

2. The sum of Rs. 381-8-10 entered
in the letter from the Executive Engi-
neer Negapatam Division to the Superin-
tending Engineer 6th Circle No. 1908 of
20th June 1890 as salary from 18th Fe-
bruary 1890 to 4th April 1890 is the
amount due without deduction on account
of income tax. With reference to P. W.
Code Appendix Q, para I, it seems doubt-
ful whether income tax is recoverable
in a case in which payment is made to
the estate of a deceased servant. In
previous cases of a similar kind the
practice has been to make the deduction
in the P. W. Department, but it seems to
me incorrect, inasmuch as the recipient

KEEP-WITH

CURRENT No.

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place marked with
red tape in volume B.

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REVENUE DEPARTMENT

Quedah. Buchanan
y Locusts.
Ag. Joint Secy of the
ProD

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C.
14
P. 14
(Encore)

0/17/7 Rev 2/126 of 91.
2/17/7 Rev 2/126 of 91.

Encl
PW Cdr 6080
4360 6681/40
1890

N^o 2835 C d/27th June 1890

To C

For favour of
remarks.

From

The Supt^r Engineer
W. circles

To

The Chief Engineer
P. W. D.

5073
27-6-90
J. H.

N^o 60478

Dated 23rd

Sept. 25th 3 June 1890.

Ad. 27-6-90

Submits letter from
the Exec: Engrs Negapatam
requesting to obtain orders
of Govt to pay the balance
due to late Mr. Chinna-
tambi Pillai sub-Engrs
to his wife at Jaffna.

Rev 1/25 991

1/25 991

5208990

Encl: 1.

Letter from the Executive Engineer, Nega-
patam Division, to the Superintending
Engineer, W. Circle, N^o 3264 d/25th Oct/90
67/6

In continuation of this office
letter N^o 1908 dated 20th June/90, I
have the honor to forward herewith in
original (to be returned) the petition from
Ponnammal widow of M. R. Ky. Chinna-
tambi Pillai and late Sub Engineer
P. W. D and request that you will be
so good as to obtain the sanction of
Government under para 464 of P. W.
code for the payment of arrears of sa-
lary and allowances to the widow of
late Sub Engineer named above.

N^o 149978 d/20th October 1890.
5-29/-

Copy submitted to the
Chief Engineer D. P. W for early orders.
No.

No reply has been received to this office

N^o 604 T.J. on the subject
23-6-90.

Al Smith L^t. Col. R.E.
Supg. Engineer 11 Circle

Al

673
9

MC No. 10358

(25)
(47)

From

The Supt. Engineer
V Circle.

To

The Chief Engineer
P.W.D.

No 1499TJ

Dated 20th 3 October 1890.
Desp^d 29 3 October 1890.

13.31.10.90

Submits letter from
the Exec. Engr. Negapattam
requesting sanction
for the payment of salaries
due to late sub-Engrs
Mr. Chinna Thambi Pillai
to his widow Ponnamal
& requests reply to this office
No 604TJ d/23rd June/90.
on the subject —

17.7.90 - 1880 C
19.7.90 - 485 D
28.4.90 - 2037 C
26.5.90 - 2398 C
15.5.90 - 2398 C
27.6.90 - 2835 C
17.7.90 - 1880 C
19.7.90 - 485 D.

See Mr. Pillai's report
dated 14/11/90
5.1.91
D.H.

SUPERINTENDING ENGINEER'S OFFICE,

V Circle, Madras,

Chennai, 18 February 1891.

No. 74 M.

From

Major D. C. Hill Campbell & Co.

SUPERINTENDING ENGINEER, V CIRCLE,

To

The Chief Engineer
P.W. Department.

Sir,

Enclosures.

I have the honor to request
that orders may be passed
on Endorsement of the Superintend-
ing Engineer Sixth Circle No.
1499TJ dated 28th October 1890.
Regarding the payment of pay
and travelling allowance due
to the late C. Chinna Thambi
Pillai Sub Engineer to his widow.
If there is likely to be any
further delay in orders
being passed — the sum
due having remained
unpaid

unpaid for more than six
months, will be surrendered
to be claimed again -
after receipt of orders in
a subsequent Bill under
Code para 463.

I have the honor to be
Sir
Yours most obedt Servt

Wm. Russell Major W. O.

Superintd Engineer

S^r Circle

673
9

W

From

The Superintendent Engineer
Chile

To (25)
The Chief Engineer
P.W. Department

Dated 18th } February 1891
received }

No. 74 W

Salary and Travelling
Allowance of sub Engineer
late Chinnalainby Pillai

Requests early orders in
connection with the payments
of - as they are long outstand-
ing.

Hand written notes:
No. 485 D. 19-7-90
23.2.91

PROCEEDINGS OF THE MADRAS GOVERNMENT. 673/10

Read the following Res. of the

Board of Revenue Land Revenue, dated
10th July 1891, No. 891 in. on the fol-
-lowing: -

1. Indorsement of Government
Revenue Department, dated 29th July
1890, No. 4663.

2. G.O. Revenue Department
dated 6th Nov. 1890, No. 1891, and 9th
Jan'y 1891 No. 152.

Resolution:-

The Board is of opinion
that the amount of salary (Rs. 381-8-10),
should for Income tax purposes
be still dealt with as salary
and the usual deduction on
account of Income tax made,
and the balance paid to the
person authorized to receive the
assets of the deceased.

Order thereon 26 July 1891 No. 147.

The Government agrees
with the Board of Revenue -
[See Extract]

To the Public W. Dept.
- Commr. of Land & Revenue
- Secy to Govt.

Secretary to Govt.

1891-2441

~~1891~~ 1891
B
1891
7th

1891-2441

Communicated to
the Superintending
Engineer I Circle with
reference to the corres-
pondence ending with
his letter No 74 W dated
18th February 1891.
The amount due, less
Income tax, may be
disbursed to the widow
of the deceased Sub-
Engineer if the Executive
Engineer is satisfied
that she is "duly
authorized to receive assets
belonging to the estate of the
deceased."

0013
5.3.91

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S. E. V. Circle
Ex. P. W. A. S. 20/3

18/3

1891-2441
Again 6.iii
R. 9-