

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

Railway.

Read again the following :—

G.O., dated 16th August 1889, No. 901 R., Public Works.

From the Consulting Engineer for Railways, dated Madras, 9th August 1889,
No. 316-B.

From W. PENDLEBURY, Esq., Agent and Manager, His Highness the Nizam's
Guaranteed State Railways Company, Limited, to the Consulting Engineer
for Railways, dated Secunderabad (Deccan), 12th July 1889, No. 1453 W.

With reference to your endorsement No. 928 of the 23rd May last on a letter from the Secretary to Government on the subject of the levy of income-tax on the employes of this railway who are engaged in working the British section of the line from the frontier of His Highness the Nizam's dominions to Bezvada, I have the honor to state that the levy of this tax caused the service on the Bezvada extension to be so unpopular with our employes who are not subjected to such a tax in Hyderabad territory, that I asked the Directors to agree to the Company refunding the amount so paid, and they have agreed to do so, but are of opinion that as no such item enters into the working expenses of this Company, and considering the peculiar circumstances of the case, that the amount should be debited to the working expenses of the British section.

2. I think you will agree with me that this is only fair, as the British Government will receive the money on the full pay of the men concerned.

3. Take, for instance, the cases of the Locomotive Foreman and the Traffic Inspector who have about 200 miles of railway under them and income-tax will be levied on their entire salaries, while they only look after about 22 miles of line in British territory, and the share debited against the British Government would only be 22 miles, while they had received a tax on 200 miles.

4. As I think I have before explained, the engine-drivers, guards and others were previously stationed at Dornakal and Kagipett where they paid nothing in the way of income-tax, so that you can readily understand how unpopular the service in the British section is when, immediately a man is transferred into it, he has this tax levied on his pay.

5. The amount in question is very small, not more than about Rs. 175 to 180 a half-year, but there is a matter of principle involved, and I trust that you will agree to the proposal to debit the amount to the British section.

Submitted for the orders of the Government of India.

Order—dated 16th August 1889, No. 901 R., Public Works.

Ordered to be forwarded for the orders of the Government of India with copies of the undermentioned Government Orders :—

No. 2452 Revenue, dated 16th April 1889.
 „ 2946 Revenue, „ 10th May „

(Here enter No. 902 R., dated 16th August 1889.)

(True Extract.)

(Signed) C. J. SMITH, Colonel, R.E.,
 Joint Secy. to Govt., P.W.D.,
 Railway Branch.

Endorsement—dated 16th August 1889, No. 902 R., Public Works.

Forwarded.

(By Order.)

(Signed) C. J. SMITH, Colonel, R.E.,
 Joint Secy. to Govt., P.W.D.,
 Railway Branch.

Read also the following paper :—

From G. H. D. WALKER, Esq., Under-Secretary to the Government of India, Public Works Department (General), to the Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, dated Simla, 25th October 1889, No. 3065 G.

I am directed to acknowledge the receipt of your No. 902 of the 16th August 1889, and, in reply, to communicate the sanction of the Government of India to those employés of His Highness the Nizam's Guaranteed State Railway who are engaged in working the British section of the line from the frontier of His Highness' dominions to Bezvâda being exempted from the payment of the income-tax by the amount of the tax leviable being charged against the working expenses of the line.

ORDER—dated 14th November 1889, No. 1263 R., Public Works.

Communicated to the Consulting Engineer for Railways with reference to his endorsement No. 316-B., dated 9th August 1889.

(True Extract.)

(Signed) C. J. SMITH, Colonel, R.E.,
 Joint Secy. to Govt., P.W.D.,
 Railway Branch.

To the Consulting Engineer for Railways.

„ Revenue Department, with reference to Proceedings in that

Department, Nos. 2452 and 2946, dated 16th April and 10th May 1889.

„ Examiner, Public Works Accounts, Hyderabad.

RAILWAY.

1889 Madras.
PUBLIC WORKS.

Dated November, 14th.

Recd.

Encl.

G.O., 14th Nov. 1889, No. 1263 R.

NOVEMBER.

Income Tax

Letter from the Government of India sanctioning the exemption of the employes of the British section of His Highness the Nizam's Guaranteed State Railway from the payment of the —, and directing that the amount of the tax leviable be charged against the working expenses of the line.

10TH APRIL 1890, No. 483 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following papers:—

From the Consulting Engineer for Railways, dated Madras, 12th March 1890, No. 178.

From the Agent and Manager, H. H. the Nizam's Guaranteed State Railway, to the Consulting Engineer for Railways, dated Secunderabad (Deccan), 21st January 1890, No. 113 W.

In sending attached copy of letter, No. S 26—9-128, dated 6th instant, from the Traffic Manager of this Railway, I have the honor to refer you to my letter, No. 1453 W., dated 12th July last, explaining the circumstances under which income-tax on Railway employes at Bezvada was asked to be debited against the working expenses of the British section. I should esteem it a favor if you could also, in the case of profession tax now proposed to be levied on the Railway employes at Bezvada, obtain the orders of the Madras Government to debit the amount to the working expenses of the British section.

ENCLOSURE.

From the Traffic Manager, to the Agent and Manager, H. H. the Nizam's Guaranteed State Railway, dated Secunderabad (Deccan), 6th January 1890, No. S 26—9-128.

The Chairman, Bezvada Municipality, has issued notices on the employes of this department at Bezvada for payment of profession tax. I have to request that you will address the Consulting Engineer, Madras, with a view to having Railway employes on the British section residing within Railway premises exempted from Municipal taxation, or at least that the amount of this tax be debited to the working expenses of the Bezvada Extension Railway, similarly as income-tax has been charged.

From the Agent and Manager, H. H. the Nizam's Guaranteed State Railway, to the Consulting Engineer for Railways (through the Secretary to the Resident, Public Works Department, Bolarum), dated Secunderabad (Deccan), 10th February 1890, No. 240 W.

I have the honor to acknowledge receipt of your endorsement of the 29th ultimo, No. 208, and to state that I do not see how these charges can be brought within the category of ordinary working expenses, especially as there are no such taxes levied on any portion of this Railway, and I do not think it is fair to the Company to expect them to bear such a charge.

I would also point out that subsequently I wrote complaining that notices had been served on the staff that a professional tax would be levied on them, but I have not yet received any reply to this letter.

The fact is these taxes made service on the Bezvada section unpopular, as immediately a man is transferred there, he becomes liable to no end of taxes which are unknown on the Company's own line and which are not taken into account when he is engaged.

I think the best course would be to exempt the servants of this Railway engaged on the British sections from the different taxes I have complained of and also the Railway property from Municipal and other taxation.

Unless this is done, I think the British Government should accept a special debit for the money so collected.

Would you mind asking Government to reconsider the matter.

Memo. No. 41.

Transferred to the Consulting Engineer to the Government of Madras for disposal.

(Signed) G. K. WATTS,
for Offg. Secy. to Resident, P.W.D.

Submitted for the orders of Government with reference to the undermentioned Government Orders—

No. 1263 R., dated 14th November 1889.

„ 153 R., „ 27th January 1890.

2. The Agent and Manager, His Highness the Nizam's Guaranteed State Railways, requests that the employes who are engaged in working the British section of the line and the Railway property thereon may be exempted from professional and Municipal house taxes.

ORDER—dated 10th April 1890, No. 483 R., Public Works.

The Government has no power to comply with the request to exempt the employes. The taxes in question are Municipal only.

(True Extract.)

Major, R.E.,
Under-Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
„ Local and Municipal Department.

Exd. A. Aubert.
Spare Copies

RAILWAY.

Gobt. of {1890} Madras.

PUBLIC WORKS.

Dated April, 10th.

Recd.

Encl.

G.O., 10th Apr. 1890, No. 483 R.

APRIL.

Exemption from Professional and Municipal Taxes

Expressing inability to exempt the employes and the Railway property on the British section of His Highness the Nizam's Guaranteed State Railway from professional and Municipal taxes.

REGISTER

No. 102

HYDERABAD P. W. DEPARTMENT.

1890

2m 1

FROM

The Agent Manager
H. H. the P. W. D.

No.

240 W.

Dated

10th

Received

11th

15th
Feb 1890

4 P
Memo: Ry of 190/2 Feb 1/90

Transferred to the Consulting
Engineers to the Govern-
ment of Madras, for disposal.

J. M. Watts
(For) Officer Secy to Resid.
P. W. D. Hyd.

P. W. D.

14-2-90

14-2-90

CR in the papers

Subject.

Municipal & other
taxation

Letter addressed to
Cons & Eng. to Govt of Madras,
praying that Railway
servants & property may
be exempted from above

H. H. THE NIZAM'S GUARANTEED STATE RAILWAYS CO.,
LIMITED.

Secunderabad (Teccan), 21st January 1890.

From

To

The Agent & Manager

The Consulting Engineer
for Railways

Madras

Enclosures

Reference.

Sir,

In sending attached copy of letter
No 8/26⁹/₁₂₈ dated 6th instant, from the Traffic
Manager of this Railway, I have the honor
to refer you to my letter No. 1453 M. dated 12th
July last explaining the circumstances under
which Income tax on Railway Employes at
Bezavada was asked to be debited against the
working expenses of the British Section. I
should esteem it a favor if you could also,
in the case of profession tax now proposed to
be levied on the Railway employes at Bezavada,
obtain the orders of the Madras Government
to debit the amount to the working expenses of
the British Section.

P.W. Lucet
25-66/90.

G.O. No 1263 R
8/14/11/9



His Highness The Nizam's Guaranteed
State Railways Company, Limited.

Secunderabad (Deccan) 6 January 1890.
From The Quaffer Manager
To The Agent & Manager
N G S P
Secunderabad.

Enclosures

Reference

I have the honor to be

Sir,

Your most obedt. Servant

Agent and Manager

Dear Sir,
The Chairman Bezawada Municipality has issued notices on the employes of this Department at Bezawada for payment of profession tax, I have to request that you will, address the Consulting Engineer Madras, with a view to having Railway employes on the British Section residing within Railway premises exempted from Municipal taxation, or at least that the amount of this tax be deducted to the working expenses of the Bezawada Extension Railway. Similarly as income tax has been charged.

Yours truly
18th W. Pennington
The Manager

P. W. O. No. 173.
1,000-10-12-89.

From

THE AGENT

H. H. t

To

Coll. C.

Cust.

Mro

Dated Secun

Enclosure

C. G. No. 4

No. 244

ND MANAGER

Nizam's Guaranteed State Railways Co., "Ld."

J. Smith R. E.

Eng. to Govt. of Madras.

Secy. to Resident

P. W. Dept. Bolarum.

terabad, (Deccan) 10th Feby 1890

REFERENCE.

1/2

I have the honor to acknowledge receipt of your endorsement of the 29th ultimo, No 208, and to state that I do not see how these changes can be brought within the category of ordinary working expenses, especially as there are no such taxes levied on any portion of this Railway, & I do not think it is fair to the Company to expect them to bear such a charge.

I would also point out that subsequently I wrote complaining that notices had been served on the staff that a professional tax would be levied on them, but I have not yet received any reply to this letter.

The fact is these taxes made service on the Bejnada section unpopular, and as immediately a man is transferred there he becomes liable to no end of taxes which

on the
unknown ~~with~~ company's airline which
are not taken into acct. when he is engaged.
I think the ~~best~~ ^{best} course ~~will~~ would be
to exempt the servants of this Railway engaged
on the British sections from the different
taxes I have complained of, & also the Rly.
property from Municipal & other taxation.

Unless this is done I think the British
Govt. should accept a special debit for the
money so collected.

Would you mind asking Govt. to
reconsider the matter.

I have the honor to be,
Sir,
Your most obedient servant,
H. Selby
Agent Manager

Letter from
His Highness
State Railways,
ary 1890, with
Do

10th February

SUBMITTED

for the

5-10
OFFICE OF CONSULTING ENGINEER FOR RAILWAYS,
Madras, 12th March 1890.

the Agent and Manager,
the Vizianagar Guaranteed
State Railways, No: 113 W, Dated 21st Janu-
ary 1890, with
enclosure.

No: 240 W, dated

1890.

No. 178

orders of Government,
with reference to the
undermentioned G.O.s

No. 1263 R of 14-11-1889

153 R of 27-1-1890

2. The Agent and
Manager, His Highness
the Vizianagar Guaranteed
State Railways, requests
that the employes who
are engaged in working
the British section of
the lines and the rail-

property thereon, may be
excepted from Profes-
sional and Municipal
house taxes.

Sidney Smith
Major R.E.
for Comd. Camp. for by

60
Hon. Mr. H.E. Stokes C.S.

For orders.
Sidney Smith
Major R.E.
for J. Secy. to Govt. P.W.D. R.

The Govt. has no power to
comply with the request. ^{to exempt the employees} These
taxes in question are municipi-
pal only.

1881
27 Mar. 28/3/90

No. 483 R of 10 April '90

The Government has
no power to comply with
the request to exempt the
employees. The taxes in
question are Municipal
only.

31/3/90

D. R.

85/4

To The Chief Secretary
for General Administration
and
To The Chief Secretary
for Public Works

2

The Comptroller for Revenue
and Local Revenue Dept.

86/5

P.W. Case 25665

From

THE CONSULTING ENGINEER

FOR RAILWAYS,

MADRAS,

No. 178

Dated 12th

Received 12

} March 1890.

No. of ENCLOSURES. 3

No. 483 R of 10 April '90

Subject.

Submitting for orders, letters
from the Agent and Manager,
H. H. the Vizian's Rys, requesting
sanction to the employees and
property of the Bezuada
Extension Railway being ex-
empted from Municipal and
other taxation.

No 153 R of 27-1-90.

" 1263 R - 14-11-89

" 369-70 R - 15-3-90

+ file

2566.

Govt. of Madras.

PUBLIC WORKS.

Dated

Read.

Encl.

G.O. 10 April 1890 No. 483R.

Exemption from Professional
Municipal Taxes

Expressing inability
accept the employees
of the railway property
in the British section
of the line from
Professional Municipal
Taxes.

70
V3